BENGAL SECRETARIAT LIBRARY

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1892-93.

CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1894.

CALCUTTA:
GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,
8, HASTINGS STREET.

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GENERAL ACCOUNTS.

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No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

RECEIPTS.		For details, *vide* page No.	
Revenue:			
Principal Heads of Revenue—	*Rx.*		
Land Revenue	24,905,328		
Opium	7,993,180		
Salt	8,656,104		
Stamps	4,448,540		
Excise	5,242,443		
Other Heads	9,821,780		
TOTAL, PRINCIPAL HEADS		23	61,067,375
Interest		45	869,727
Post Office, Telegraph, and Mint		53	2,736,953
Receipts by Civil Departments		65	1,607,876
Miscellaneous		87	876,994
Railways		111	19,077,103
Irrigation		121	2,418,902
Buildings and Roads		145	653,188
Receipts by Military Department		173	864,320
TOTAL REVENUE . Rx.			90,172,438
Debt, Deposits, and Advances:			
Unfunded Debt (Net)		215	963,902
Deposits and Advances (Net)		215	749,274
Capital of Railway Companies (Net Receipts)		215	692,280
Remittances (Net)		215	128,840
Secretary of State's Bills drawn		215	16,532,215
TOTAL RECEIPTS			109,238,949
Balance on April 1st—India	Rx. 17,287,005		
England	£ 4,122,626	215	21,409,631
GRAND TOTAL			130,648,580

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1893.

DISBURSEMENTS.		For details, *vide* page No.	
Expenditure:			
Direct Demands on the Revenues		23	9,461,694
Interest		45	4,374,263
Post Office, Telegraph, and Mint		53	2,505,625
Salaries and Expenses of Civil Departments		65	14,259,912
Miscellaneous Civil Charges		87	5,537,840
Famine Relief and Insurance		105	1,116,103
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)		109	339,487
Railway Revenue Account		111	20,924,155
Irrigation		121	2,940,479
Buildings and Roads		145	5,846,480
Army Services		173	23,419,111
Special Defence Works		187	458,060
TOTAL			91,183,209
	Rx.		
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year	103,250		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	*280,609*		
		189	*177,359*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.			91,005,850
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works		193	3,986,290
Debt, Deposits, and Advances:—			
Permanent Debt (Net Discharged)		215	376,405
Loans and Advances by Imperial Government (Net Advances)		215	356,268
Loans and Advances by Provincial Governments (Net Advances)		215	493,340
Secretary of State's Bills paid		215	16,890,283
TOTAL DISBURSEMENTS			113,108,436
Balance on March 31st—India	Rx. 15,271,756		
England	£ 2,268,388		
		215	17,540,144
GRAND TOTAL			130,648,580

	Rx.
Revenue	90,172,438
Expenditure chargeable thereon	91,005,850
DEFICIT	*833,412*

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Principal Heads of Revenue:							
Land Revenue	13A	27	139,065	695,038	2,267,657	472,950	1
Opium	14A	30	162	22,798	48,341	38,677	2
Salt	15A	31	2,118,090	...	162,213	...	3
Stamps	16	34	52,704	169,031	155,489	81,526	4
Excise	17	35	104,907	275,608	474,737	258,730	5
Provincial Rates	18	36	7,422	99,497	102,082	54,950	6
Customs	19A	37	...	...	600,052	...	7
Assessed Taxes	20	39	148,340	50,161	76,473	23,632	8
Forest	21	40	58,283	123,085	506,000	38,283	9
Registration	22	42	2,278	11,234	6,146	4,428	10
Tributes from Native States	23	43	219,271	26,140	39,601	3,080	11
TOTAL			2,850,522	1,472,592	4,498,791	976,256	12
Interest:	24	46	335,838	4,268	5,567	203	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,481,264	829	23	...	14
Telegraph	28	55	922,487	...	...	...	15
Mint	29	63	99,819	...	...	...	16
TOTAL			2,503,570	829	23	...	17
Receipts by Civil Departments:							
Law and Justice	31A	69	40,222	40,739	90,681	15,289	18
Police	32	73	1,504	20,771	25,339	12,080	19
Marine	33A	74	28,431	...	29,747	86	20
Education	34	79	1,195	7,958	2,230	4,078	21
Medical	36A	81	798	1,014	1,811	59	22
Scientific and other Minor Departments	38A	84	10,802	1,726	170	6,406	23
TOTAL			82,952	72,208	149,978	37,998	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	97	74,171	5,022	4,129	1,895	25
Stationery and Printing	42A	99	10,013	3,007	7,474	463	26
Exchange	43	101	19,686	...	...	...	27
Miscellaneous	44A	102	22,075	9,618	44,226	14,906	28
TOTAL			125,945	17,647	55,829	17,264	29
Railways:							
State Railways (Gross Receipts)	49	112	7,151,406	717,489	718,327	8,487	30
Guaranteed Companies (Net Traffic Receipts)	49A	114	3,244,413	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	119	...	...	...	...	32
TOTAL			10,395,819	717,489	718,327	8,487	33
Irrigation:							
Major Works:							
Direct Receipts	56	122	...	...	...	...	34
Portion of Land Revenue due to Irrigation	58	126	...	...	...	...	35
Minor Works and Navigation	59	134	4,604	...	10,898	...	36
TOTAL			4,604	...	10,898	...	37
Buildings and Roads:							
Military Works	61	146	39,041	8	2,950	464	38
Civil Works	61	146	8,417	13,721	26,112	15,783	39
TOTAL			47,458	13,729	29,062	16,247	40
Receipts by Military Department:							
Army:							
Effective	63	174	535,137	...	...	...	41
Non-Effective	63	174	40,082	...	...	...	42
TOTAL			575,219	...	...	...	43
Total Revenue			16,921,927	2,298,762	5,468,475	1,056,455	44

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt Governor-General in Council, the Revenue and Charges of the Districts of Coorg, Ajmere, etc., and the Expenses of the British Representatives

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, the words, the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of rupees at the average the column headed "England" to make the total express the value in tens of rupees was therefore ·6010254.

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1893.

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	(b) Exchange.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	3,849,609	5,927,414	2,342,709	4,651,073	4,559,813	24,905,328	...	...	24,905,328
2	6,152,786	51,478	3,285	...	1,675,653	7,993,180	...	...	7,993,180
3	2,410,119	...	...	1,721,224	2,244,458	8,656,104	...	...	8,656,104
4	1,554,584	715,256	410,385	736,449	573,116	4,448,540	...	...	4,448,540
5	1,159,458	549,877	182,284	1,211,146	1,025,696	5,242,443	...	...	5,242,443
6	880,466	938,531	408,956	912,670	301,924	3,706,498	...	...	3,706,498
7	505,385	...	...	166,359	345,837	1,617,633	...	...	1,617,633
8	429,855	231,712	134,953	202,844	388,171	1,686,141	...	...	1,686,141
9	74,488	165,254	81,263	157,721	326,955	1,591,332	...	...	1,591,332
10	143,380	41,265	32,410	131,838	57,085	430,064	...	...	430,064
11	...	...	28,519	344,952	128,549	790,112	...	...	790,112
12	17,160,130	8,620,787	3,624,764	10,236,276	11,627,257	61,067,375	...	...	61,067,375
13	173,117	21,913	27,435	48,884	213,193	830,418	24,543	14,766	869,727
14	1,738	...	4,954	67	...	1,488,875	...	...	1,488,875
15	...	...	...	...	...	922,487	9,525	5,731	937,743
16	...	...	...	...	210,437	310,256	49	30	310,335
17	1,738	...	4,954	67	210,437	2,721,618	9,574	5,761	2,736,953
18	178,153	93,946	61,999	102,259	63,353	686,641	...	...	686,641
19	92,746	40,773	70,005	46,358	86,391	395,967	...	...	395,967
20	91,976	...	...	23	6,592	156,855	...	...	156,855
21	62,864	26,274	8,818	36,303	60,567	210,287	...	...	210,287
22	18,707	16,065	4,836	11,321	12,316	66,927	3,094	1,861	71,882
23	20,835	10,579	12,484	18,843	3,574	85,419	515	310	86,244
24	465,281	187,637	158,142	215,107	232,793	1,602,096	3,609	2,171	1,607,876
25	25,348	18,402	11,695	20,956	39,123	200,741	101,000	60,764	362,505
26	20,426	6,758	9,904	11,836	10,960	80,841	...	...	80,841
27	...	...	...	...	...	19,686	...	...	19,686
28	132,279	41,668	19,600	77,956	40,107	402,435	7,197	4,330	413,962
29	178,053	66,828	41,199	110,748	90,190	703,703	108,197	65,094	876,994
30	1,828,009	1,359,780	2,569,878	958,706	502,358	15,814,439	230	138	15,814,807
31	...	...	...	...	...	3,244,413	...	...	3,244,413
32	...	...	...	17,883	...	17,883	...	...	17,883
33	1,828,009	1,359,780	2,569,878	976,588	502,358	19,076,735	230	138	19,077,103
34	188,767	569,371	669,059	31,428	52,105	1,510,730	...	...	1,510,730
35	...	117,498	13,725	506,774	84,309	722,306	...	...	722,306
36	89,306	18,673	26,718	16,045	19,622	185,866	...	...	185,866
37	278,073	705,542	709,502	554,247	156,036	2,418,902	...	...	2,418,902
38	3	37	371	221	2,179	45,274	...	...	45,274
39	83,052	101,858	65,288	108,083	141,229	563,543	27,704	16,667	607,914
40	83,055	101,895	65,659	108,304	143,408	608,817	27,704	16,667	653,188
41	...	...	...	115,461	73,294	723,892	37,810	22,747	784,449
42	...	...	...	13,060	13,009	66,151	8,566	5,154	79,871
43	...	...	...	128,521	86,303	790,043	46,376	27,901	864,320
44	20,167,456	11,064,382	7,201,533	12,378,742	13,261,975	89,819,707	220,233	132,498	90,172,438

Department, the Post Office, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the at the principal Native Courts in India.

exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year; or in other rate of Exchange. During the year this average rate was 1s—2·9847775*d.* per Rupee, *see* page 242, and the proportion to be added to the figures in

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
Direct Demands on the Revenues:			*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Refunds and Drawbacks	11	25	4,320	2,499	18,492	1,864	1
Assignments and Compensations	12	26	302,436	6,200	4	3,049	2
Charges in respect of collection, *viz.:*							
Land Revenue	13B	28	51,001	163,496	439,951	93,166	3
Opium (including cost of Production)	14C	31	1,236	...	...	...	4
Salt (including cost of Production)	15B	32	100,280	...	654	...	5
Stamps	16	34	—*71,021*	6,116	3,965	3,616	6
Excise	17	35	3,873	4,231	6,076	1,271	7
Provincial Rates	18	36	...	...	4,655	230	8
Customs	19B	38	...	...	17,217	...	9
Assessed Taxes	20	39	98	52	1,705	107	10
Forest	21	40	52,617	85,094	180,282	26,390	11
Registration	22	42	709	3,989	2,569	2,413	12
TOTAL			445,549	271,677	675,570	132,106	13
Interest:							
Interest on Debt,*other than that charged to Railways and Irrigation Works	25	48	—*135,862*	3,451	1,167	47	14
Interest on other Obligations	26	50	372,567	96	983	15	15
TOTAL			236,705	3,547	2,150	62	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,251,093	6,224	12,909	3,903	17
Telegraph	28	55	647,208	...	...	...	18
Mint	29	63	43,675	...	...	...	19
TOTAL			1,941,976	6,224	12,909	3,903	20
Salaries and Expenses of Civil Departments:							
General Administration	30	66	422,505	51,906	108,903	29,896	21
Law and Justice	31B	70	156,833	135,763	321,839	62,965	22
Police	32	73	56,777	144,657	933,226	116,664	23
Marine (including River Navigation)	33B	75	195,153	...	77,631	9,886	24
Education	34	79	15,338	58,256	55,086	33,910	25
Ecclesiastical	35	80	16,609	4,848	10,947	1,323	26
Medical	36B	81	23,829	35,747	43,565	27,629	27
Political	37	82	489,552	2,846	35,044	25,232	28
Scientific and other Minor Departments	38B	85	213,064	6,974	13,023	4,338	29
TOTAL			1,589,660	440,997	1,599,264	311,843	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	88	27,531	26,217	16,089	1,675	31
Civil Furlough and Absentee Allowances	40	96	413	...	322	...	32
Superannuation Allowances & Pensions	41B	98	59,372	24,423	31,696	8,254	33
Stationery and Printing	42B	99	—*132,939*	18,309	50,645	6,714	34
Miscellaneous	44B	103	26,282	4,982	17,593	9,244	35
TOTAL			—*19,341*	73,931	116,345	25,887	36
Famine Relief and Insurance:							
Famine Relief	45	106	17,174	42	122	...	37
Construction of Protective Railways	46	106	...	...	...	...	38
Construction of Protective Irrigation Works	47A	107	...	...	...	...	39
TOTAL			17,174	42	122	...	40
Carried over			4,211,723	796,418	2,406,360	473,801	41

(*a*) *See* foot-note (*b*) to Account No. 2.

*The "Interest on Debt" distributed as follows

	India.
	Rx.
Interest on Debt, other than that charged to Railways and Irrigation Works as above	—40,067
Under Railway Revenue Account	(*c*)3,169,522
Under Irrigation	1,138,386
	4,267,841

(*c*) Includes Rx. 19,415 charged to
(*d*) Includes £205, 99 charged to "Interest

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1893.

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (a)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	60,921	24,793	12,854	35,643	95,902	257,288	...	...	257,288
2	30,917	37,990	15,188	116,362	1,055,630	1,567,776	...	...	1,567,776
3	456,810	749,208	374,347	925,245	682,170	3,935,394	594	357	3,936,345
4	1,597,547	...	...	...	2,598	1,601,381	696	419	1,602,496
5	12,459	...	...	191,790	152,390	457,573	708	426	458,707
6	59,556	13,809	19,565	31,798	23,766	91,170	31,277	18,817	141,264
7	65,666	15,783	5,095	57,414	33,604	193,013	...	...	193,013
8	44,343	634	524	...	5,273	55,659	...	...	55,659
9	54,012	...	...	16,750	52,631	140,610	15	9	140,634
10	18,409	1,880	1,111	1,741	5,068	30,171	...	...	30,171
11	38,129	92,240	65,512	132,288	189,827	862,379	1,777	1,069	865,225
12	72,620	20,046	9,017	73,959	27,794	213,116	...	...	213,116
13	2,511,389	956,383	503,213	1,582,990	2,326,653	9,405,530	35,067	21,097	9,461,694
14	12,164	23,831	20,390	14,239	20,506	—40,067	2,433,496	1,464,053	3,857,482
15	13,010	73,828	7,640	3,323	44,965	516,427	221	133	516,781
16	25,174	97,659	28,030	17,562	65,471	476,360	2,433,717	1,464,186	4,374,263
17	37,273	18,420	17,047	7,926	10,542	1,365,337	95,658	57,550	1,518,545
18	...	...	...	...	...	647,208	142,271	85,594	875,073
19	...	...	...	...	51,939	95,614	10,235	6,158	112,007
20	37,273	18,420	17,047	7,926	62,481	2,108,159	248,164	149,302	2,505,625
21	222,741	157,785	130,906	155,530	182,366	1,462,538	255,545	153,742	1,871,825
22	1,063,547	601,409	398,067	551,715	502,046	3,794,184	617	371	3,795,172
23	611,487	672,785	386,174	422,109	529,766	3,873,645	...	...	3,873,645
24	94,440	...	...	10,948	3,817	391,875	290,476	174,758	857,109
25	359,226	194,193	138,391	260,967	318,867	1,434,234	1,742	1,048	1,437,024
26	17,420	24,281	23,520	36,793	31,886	167,627	300	180	168,107
27	170,836	121,906	92,892	249,002	160,759	926,165	9,663	5,814	941,642
28	7,231	14,435	127,408	9,370	95,234	806,358	22,327	13,432	842,117
29	40,517	25,024	28,917	41,621	29,116	402,594	44,128	26,549	473,271
30	2,587,445	1,811,818	1,326,275	1,738,061	1,853,857	13,259,220	624,798	375,894	14,259,912
31	118,611	106,604	35,196	79,983	82,890	494,796	29,218	17,578	541,592
32	71	183	...	71	275	1,335	207,826	125,033	334,194
33	177,069	183,598	85,024	144,016	167,738	881,190	1,810,546	1,089,270	3,781,006
34	313,276	62,157	46,597	100,647	97,892	563,298	52,868	31,807	647,973
35	28,107	17,302	10,041	46,208	35,896	196,255	22,989	13,831	233,075
36	637,134	369,844	177,458	370,925	384,691	2,136,874	2,123,447	1,277,519	5,537,840
37	28,708	16	...	24,426	353	70,841	...	...	70,841
38	...	...	...	984,469	...	984,469	...	...	984,469
39	...	949	—179	44,574	9,710	55,054	3,583	2,156	60,793
40	28,708	965	—179	1,053,469	10,063	1,110,364	3,583	2,156	(b) 1,116,103
41	5,827,123	3,255,089	2,051,844	4,770,933	4,703,216	28,496,507	5,468,776	3,290,154	37,255,437

For further details, see page 49 :—

England.	Exchange.	Total.
£	*Rx.*	*Rx.*
2,433,496	1,464,053	3,857,482
(d) 1,222,191	735,301	5,127,014
...	...	1,138,386
3,655,687	2,199,354	10,122,882

(b) The following further sums, which are included under State Railways Revenue Account, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of companies :—

Indian Midland Railway . .	Rx. 253,650
Bengal-Nagpur Railway .	„ 130,247
	383,897

State Railways—"Interest on Capital deposited by Companies."
chargeable against Companies on Advances."

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Brought forward from page 6.			4,211,723	796,418	2,406,360	473,801	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	48	110	...	...	...	4,179	2
Railway Revenue Account:							
State Railways:							
Working Expenses . . .	49A	114	2,635,472	414,744	405,925	7,246	3
Interest on Debt . . .	25	48	2,939,735	...	210,372	...	4
Annuities in purchase of Railways	49A	114	...	...	...	...	5
Interest chargeable against Companies on advances . .	50	117	...	...	...	...	6
Interest on Capital deposited by Companies	51	117	...	19,415	...	...	7
Guaranteed Companies:							
Surplus Profits, Land and Supervision	52	118	537,940	11,038	...	2,136	8
Interest	49A	114	2,673	...	...	...	9
Subsidized Companies: Land, etc. .	54A	119	...	...	...	10,040	10
Miscellaneous Railway Expenditure .	55	120	23,068	6,090	11,125	—81,572	11
TOTAL .			6,138,888	451,287	627,422	—62,150	12
Irrigation:							
Major Works:							
Working Expenses . . .	57	123	...	...	...	...	13
Interest on Debt . . .	25	48	605,959	...	...	...	14
Minor Works and Navigation .	60	135	47,336	...	191,819	...	15
TOTAL .			653,295	...	191,819	...	16
Buildings and Roads:							
Military Works	62	149	916,220	387	149,705	9,654	17
Civil Works	62	149	194,113	208,979	630,001	271,029	18
TOTAL .			1,110,333	209,366	779,706	280,683	19
Army Services:							
Army:							
Effective	63	175	8,693,050	...	...	...	20
Non-Effective	63	175	445,860	...	...	...	21
TOTAL .			9,138,910	...	...	...	22
Special Defence Works . .	65	188	255,723	...	...	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			21,508,872	1,457,071	4,005,307	696,513	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	68	192	549	...	96,079	...	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . . .	68	192	...	*21,453*	...	*15,250*	26
Total Expenditure charged against Revenue			21,509,421	1,435,618	4,101,386	681,263	27
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways . . .	69	194	1,031,287	—33,137	323,822	—33,645	28
Irrigation Works . . .	69	194	...	...	...	...	29
TOTAL .			1,031,287	—33,137	323,822	—33,645	30

Revenues of *India*, in *India* and in *England*, for the Year ended 31st March 1893—*continued.*

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange.(a)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	5,827,123	3,255,089	2,051,844	4,770,933	4,703,216	28,496,507	5,468,776	3,290,154	37,255,437
2	...	...	...	293,127	42,181	339,487	...	...	339,487
3	1,023,137	703,513	1,811,837	612,865	330,129	7,944,868	...	...	7,944,868
4	...	...	...	...	...	3,150,107	1,017,092	611,908	4,779,107
5	...	...	...	...	...	...	1,696,651	1,020,748	2,717,399
6							205,099	123,393	328,492
7	...	10,693	...	...	...	30,108	659,351	396,682	1,086,141
8	10,910	12,545	...	13,430	23,348	611,347	...	...	611,347
9	...	...	...	...	...	2,673	2,145,297	1,290,665	3,438,635
10	6,441	4,067	121	8,357	...	29,026	...	...	29,026
11	341	2,250	27,207	501	130	—*10,860*	...	...	—*10,860*
12	1,040,829	733,068	1,839,165	635,153	353,607	11,757,269	5,723,490	3,443,396	20,924,155
13	139,534	253,952	232,079	123,706	44,680	793,951	...	...	793,951
14	242,335	290,092	...	...	...	1,138,386	...	...	1,138,386
15	141,175	30,693	93,002	335,076	168,114	1,007,215	579	348	1,008,142
16	523,044	574,737	325,081	458,782	212,794	2,939,552	579	348	2,940,479
17	4,806	1,492	21,115	9,569	18,780	1,131,728	40,628	24,443	1,196,799
18	772,749	608,357	455,228	720,754	650,827	4,512,037	85,940	51,704	4,649,681
19	777,555	609,849	476,343	730,323	669,607	5,643,765	126,568	76,147	5,846,480
20	...	...	...	3,194,527	2,770,358	14,657,935	2,500,499	1,504,364	18,662,798
21	...	...	...	320,176	165,120	931,156	2,388,297	1,436,860	4,756,313
22	...	...	...	3,514,703	2,935,478	15,589,091	4,888,796	2,941,224	23,419,111
23	...	...	...	...	...	255,723	126,332	76,005	458,060
24	8,168,551	5,172,743	4,692,433	10,403,021	8,916,883	65,021,394	16,334,541	9,827,274	91,183,209
25	...	6,622	...	...	...	103,250			103,250
26	*11,214*	...	*107,834*	*92,279*	*32,579*	*280,609*	...	...	*280,609*
27	8,157,337	5,179,365	4,584,599	10,310,742	8,884,304	64,844,035	16,334,541	9,827,274	91,005,850
28	—346,028	163,086	383,042	306,545	3,068	1,798,040	1,034,673	622,486	3,455,199
29	38,059	37,070	260,967	164,315	21,378	521,789	5,808	3,494	531,091
30	—307,969	200,156	644,009	470,860	24,446	2,319,829	1,040,481	625,980	3,986,290

(a) *See* foot-note (*b*) to Account No. 2.

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1893.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*:—			
Land Revenue	84	510	594
Opium	696	...	696
Salt	708	...	708
Stamps	31,277	...	31,277
Excise	...	...	...
Provincial Rates	...	...	...
Customs	15	...	15
Assessed Taxes	...	...	...
Forest	1,593	184	1,777
Registration	...	...	...
TOTAL	34,373	694	35,067
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,433,496	2,433,496
Interest on other Obligations	...	221	221
TOTAL	...	2,433,717	2,433,717
Post Office, Telegraph, and Mint:			
Post Office	35,758	59,900	95,658
Telegraph	79,664	62,607	142,271
Mint	10,207	28	10,235
TOTAL	125,629	122,535	248,164
Salaries and Expenses of Civil Departments:			
General Administration	19,172	236,373	255,545
Law and Justice	426	191	617
Police	...	...	...
Marine (including River Navigation)	186,128	104,348	290,476
Education	...	1,742	1,742
Ecclesiastical	...	300	300
Medical	...	9,663	9,663
Political	327	22,000	22,327
Scientific and other Minor Departments	20,874	23,254	44,128
TOTAL	226,927	397,871	624,798
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	29,218	29,218
Civil Furlough and Absentee Allowances	...	207,826	207,826
Superannuation Allowances and Pensions	...	1,810,546	1,810,546
Stationery and Printing	46,512	6,356	52,868
Miscellaneous	...	22,989	22,989
TOTAL	46,512	2,076,935	2,123,447
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	3,583	...	3,583
Carried forward	437,024	5,031,752	5,468,776

No. 4.—Statement showing the details of Expenditure in England, for the Year ended 31st March 1893—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward .	437,024	5,031,752	5,468,776
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	...	...	...
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	1,017,092	1,017,092
Annuities in purchase of Railways . .	...	1,696,651	1,696,651
Interest Chargeable against Companies on Advances	...	205,099	205,099
Interest on Capital deposited by Companies .	...	659,351	659,351
Guaranteed Companies:			
Surplus Profits, Land and Supervision . .	...	...	...
Interest	...	2,145,297	2,145,297
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure . . .	...	...	...
TOTAL .	...	5,723,490	5,723,490
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	579	...	579
TOTAL .	579	...	579
Buildings and Roads:			
Military Works	40,628	...	40,628
Civil Works	2,408	83,532	85,940
TOTAL .	43,036	83,532	126,568
Army Services:			
Army:			
Effective	911,276	1,589,223	2,500,499
Non-Effective	...	2,388,297	2,388,297
TOTAL .	911,276	3,977,520	4,888,796
Special Defence Works	123,226	3,106	126,332
Total Expenditure charged against Revenue . £	1,515,141	14,819,400	16,334,541
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	1,024,890	9,783	1,034,673
Irrigation Works	5,808	...	5,808
TOTAL £	1,030,698	9,783	1,040,481

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	India. Imperial.	India. Provincial.	India. Local.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:				
Land Revenue	15,843,354	8,929,871	132,103	24,905,328
Opium	7,993,180	...	...	7,993,180
Salt	8,625,040	31,058	...	8,656,104
Stamps	1,173,538	3,275,002	...	4,448,540
Excise	3,971,350	1,270,382	711	5,242,443
Provincial Rates	570	716,463	2,989,405	3,706,498
Customs	1,600,232	17,401	...	1,617,633
Assessed Taxes	965,212	720,929	...	1,686,141
Forest	928,640	662,692	...	1,591,332
Registration	216,480	213,584	...	430,004
Tributes from Native States	790,112	...	...	790,112
TOTAL	42,107,714	15,837,382	3,122,279	61,067,375
Interest	710,414	102,130	17,874	830,418
Post Office, Telegraph, and Mint:				
Post Office	1,481,264	1,746	5,865	1,488,875
Telegraph	922,487	...	...	922,487
Mint	310,256	...	...	310,256
TOTAL	2,714,007	1,746	5,865	2,721,618
Receipts by Civil Departments:				
Law and Justice	67,519	617,853	1,269	686,641
Police	15,967	240,078	139,922	395,907
Marine	29,036	126,674	1,145	156,855
Education	1,216	122,788	86,283	210,287
Medical	219	42,697	24,011	66,927
Scientific and other Minor Departments	10,780	56,030	18,609	85,419
TOTAL	124,737	1,206,120	271,239	1,602,096
Miscellaneous:				
Receipts in aid of Superannuation, &c.	153,558	47,135	48	200,741
Stationery and Printing	32,412	48,386	43	80,841
Exchange	19,686	...	...	19,686
Miscellaneous	95,686	163,758	142,991	402,435
TOTAL	301,342	259,279	143,082	703,703
Railways:				
State Railways (Gross Receipts)	14,810,148	1,004,291	.	15,814,439
Guaranteed Companies (Net Traffic Receipts)	3,244,413	...	...	3,244,413
Subsidized Companies (Repayment of Advances of Interest)	17,883	...	...	17,883
TOTAL	18,072,444	1,004,291	...	19,076,735
Irrigation:				
Major Works:				
Direct Receipts	761,139	749,591	...	1,510,730
Portion of Land Revenue due to Irrigation	722,306	...	...	722,306
Minor Works and Navigation	42,135	135,045	8,686	185,866
TOTAL	1,525,580	884,636	8,686	2,418,902
Buildings and Roads:				
Military Works	45,274	...	...	45,274
Civil Works	12,067	285,329	266,147	563,543
TOTAL	57,341	285,329	266,147	608,817
Receipts by Military Department:				
Army:				
Effective	723,892	...	...	723,892
Non-Effective	66,151	...	...	66,151
TOTAL	790,043	...	...	790,043
GRAND TOTAL, REVENUE . Rx.	66,403,622	19,580,913	3,835,172	89,819,707

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1893.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	INDIA. Imperial.	Provincial.	Local.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues:				
Refunds and Drawbacks	178,971	71,525	6,792	257,288
Assignments and Compensations	526,231	1,041,545	...	1,567,776
Charges in respect of Collection:				
Land Revenue	375,811	2,631,727	927,856	3,935,394
Opium (including cost of Production)	1,601,381	...	...	1,601,381
Salt (including cost of Production)	393,768	63,805	...	457,573
Stamps	—29,841	121,011	...	91,170
Excise	146,291	46,722	...	193,013
Provincial Rates	...	44,550	11,109	55,659
Customs	52,631	87,979	...	140,610
Assessed Taxes	15,135	15,036	...	30,171
Forest	479,544	382,835	...	862,379
Registration	107,085	106,031	...	213,116
TOTAL	3,847,007	4,612,766	945,757	9,405,530
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	—135,787	95,720	...	—40,067
Interest on other Obligations	513,421	...	3,006	516,427
TOTAL	377,634	95,720	3,006	476,360
Post Office, Telegraph, and Mint:				
Post Office	1,251,020	41,890	72,427	1,365,337
Telegraph	647,208	...	...	647,208
Mint	95,614	...	...	95,614
TOTAL	1,993,842	41,890	72,427	2,108,159
Salaries and Expenses of Civil Departments:				
General Administration	613,352	759,443	89,743	1,462,538
Law and Justice	278,621	3,514,297	1,266	3,794,184
Police	710,061	2,846,635	316,949	3,873,645
Marine (including River Navigation)	237,854	150,810	3,211	391,875
Education	24,210	780,208	629,816	1,434,234
Ecclesiastical	167,627	...	...	167,627
Medical	39,213	622,632	264,320	926,165
Political	734,623	71,711	24	806,358
Scientific and other Minor Departments	242,893	128,550	31,151	402,594
TOTAL	3,048,454	8,874,286	1,336,480	13,259,220
Miscellaneous Civil Charges:				
Territorial and Political Pensions	494,796	...	...	494,796
Civil Furlough and Absentee Allowances	1,335	...	...	1,335
Superannuation Allowances and Pensions	84,478	792,706	4,006	881,190
Stationery and Printing	94,405	461,014	7,879	563,298
Miscellaneous	44,837	91,750	59,668	196,255
TOTAL	719,851	1,345,470	71,553	2,136,874
Famine Relief and Insurance:				
Famine Relief	17,296	24,906	28,639	70,841
Construction of Protective Railways	984,469	...	...	984,469
Construction of Protective Irrigation Works	55,054	...	...	55,054
TOTAL	1,056,819	24,906	28,639	1,110,364
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	201,225	138,262	...	339,487
Railway Revenue Account:				
State Railways:				
Working Expenses	7,579,288	365,580	...	7,944,868
Interest on Debt	2,939,735	210,372	...	3,150,107
Interest on Capital deposited by Companies	30,108	...	...	30,108
Guaranteed Companies:				
Surplus Profits, Land and Supervision	611,347	...	...	611,347
Interest	2,673	...	...	2,673
Subsidized Companies: Land, &c.	12,383	16,643	...	29,026
Miscellaneous Railway Expenditure	—10,860	...	...	—10,860
TOTAL	11,164,674	592,595	...	11,757,269
Irrigation:				
Major Works:				
Working Expenses	410,603	383,348	...	793,951
Interest on Debt	605,959	532,427	...	1,138,386
Minor Works and Navigation	390,253	606,438	10,524	1,007,215
TOTAL	1,406,815	1,522,213	10,524	2,939,552
Buildings and Roads:				
Military Works	1,131,728	...	...	1,131,728
Civil Works	635,087	2,162,357	1,714,593	4,512,037
TOTAL	1,766,815	2,162,357	1,714,593	5,643,765
Army Services:				
Army:				
Effective	14,657,935	...	...	14,657,935
Non-Effective	931,156	...	...	931,156
TOTAL	15,589,091	...	...	15,589,091
Special Defence Works	255,723	...	...	255,723
Add—Portion of Allotments to Provincial Governments not spent by them in the year	41,427,950	19,410,465	4,182,979	65,021,394
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	75,978	120,507	196,485
	...	337,395	36,449	373,844
GRAND TOTAL, EXPENDITURE . Rx.	41,427,950	19,149,048	4,267,037	64,844,035

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	139,053	300,778	1,450,757	112,700	2,986,293	4,621,539	1,402,426	2,949,768	1,880,040	15,843,354
Opium	162	22,798	48,341	38,677	6,152,786	51,478	3,285	...	1,675,653	7,993,180
Salt	2,118,090	...	162,213	...	2,401,665	...	...	1,704,328	2,238,750	8,625,046
Stamps	52,704	42,258	60,748	20,381	388,646	178,814	102,596	184,112	143,279	1,173,538
Excise	104,196	206,706	370,054	194,047	869,594	412,408	136,713	908,360	769,272	3,971,350
Provincial Rates	570	...	...	...	...	...	...	...	...	570
Customs	...	...	597,408	...	500,336	...	...	160,958	341,530	1,600,232
Assessed Taxes	148,340	25,630	45,882	12,321	218,457	118,902	74,072	110,182	211,426	965,212
Forest	58,283	61,543	386,832	19,141	37,244	82,627	40,632	78,860	163,478	928,640
Registration	2,278	5,617	3,383	2,214	71,690	20,632	16,205	65,919	28,542	216,480
Tributes from Native States	219,271	26,140	39,601	3,080	...	...	28,519	344,952	128,549	790,112
TOTAL	2,842,947	691,470	3,165,219	402,561	13,626,711	5,486,400	1,804,448	6,507,439	7,580,519	42,107,714
Interest	335,810	4	3,734	97	153,936	...	8	30,374	186,451	710,414
Post Office, Telegraph, and Mint:										
Post Office	1,481,264	...	...	...	...	...	...	...	...	1,481,264
Telegraph	922,487	...	...	...	...	...	...	...	...	922,487
Mint	99,819	...	...	...	...	...	...	...	210,437	310,256
TOTAL	2,503,570	...	...	...	...	...	...	...	210,437	2,714,007
Receipts by Civil Departments:										
Law and Justice	40,152	...	27,367	...	...	...	...	...	...	67,519
Police	601	...	15,366	...	...	...	...	...	...	15,967
Marine	28,431	...	605	...	...	...	...	...	...	29,036
Education	1,004	...	212	...	...	...	...	...	...	1,216
Medical	178	...	41	...	...	...	...	...	...	219
Scientific and other Minor Departments	10,632	...	148	...	...	...	...	...	...	10,780
TOTAL	80,998	...	43,739	...	...	...	...	...	...	124,737
Miscellaneous:										
Receipts in aid of Superannuation, &c.	74,171	3,816	3,500	1,543	17,546	12,635	6,776	17,718	15,853	153,558
Stationery and Printing	10,013	41	4,618	348	8,937	936	2,390	1,098	4,031	32,412
Exchange	19,686	...	...	...	...	...	...	...	...	19,686
Miscellaneous	19,845	144	7,323	7,786	25,081	464	2,076	3,598	29,369	95,086
TOTAL	123,715	4,001	15,441	9,677	51,564	14,035	11,242	22,414	49,253	301,342
Railways:										
State Railways (Gross Receipts)	7,151,406	717,489	39,597	...	1,517,366	1,359,757	2,569,878	958,705	495,950	14,810,148
Guaranteed Companies (Net Traffic Receipts)	3,244,413	...	...	...	...	...	...	...	...	3,244,413
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	17,883	...	17,883
TOTAL	10,395,819	717,489	39,597	...	1,517,366	1,359,757	2,569,878	976,588	495,950	18,072,444
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	8,547	669,059	31,428	52,105	761,139
Portion of Land Revenue due to Irrigation	...	...	...	...	...	117,498	13,725	506,774	84,309	722,306
Minor Works and Navigation	4,604	...	...	...	...	...	19,656	...	17,875	42,135
TOTAL	4,604	...	...	...	...	126,045	702,440	538,202	154,289	1,525,580
Buildings and Roads:										
Military Works	39,041	8	2,950	464	3	37	371	221	2,179	45,274
Civil Works	6,337	...	2,800	16	55	...	2,859	...	...	12,067
TOTAL	45,378	8	5,750	480	58	37	3,230	221	2,179	57,341
Receipts by Military Department:										
Army:										
Effective	535,137	...	...	...	...	...	...	115,461	73,294	723,892
Non-Effective	40,082	...	...	...	...	...	...	13,060	13,009	66,151
TOTAL	575,219	...	...	...	...	...	...	128,521	86,303	790,043
TOTAL, IMPERIAL REVENUE . Rx.	16,908,060	1,412,972	3,273,480	412,815	15,349,635	6,986,274	5,091,246	8,203,759	8,765,381	66,403,622

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1893.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:										
Refunds and Drawbacks	4,320	930	16,488	837	44,267	12,271	6,859	20,358	72,641	178,971
Assignments and Compensations	302,436	5,752	4	3,049	12,531	12,654	15,188	116,362	58,255	526,231
Charges in respect of Collection, *viz.:*										
Land Revenue	47,936	...	208,707	...	119,168	...	...	...	...	375,811
Opium (including cost of Production)	1,236	...	...	...	1,597,547	...	...	...	2,598	1,601,381
Salt (including cost of Production)	100,280	...	654	...	...	...	...	140,444	152,390	393,768
Stamps	*—71,021*	1,529	1,624	904	14,889	3,452	4,891	7,950	5,941	*—29,841*
Excise	3,873	3,173	5,121	953	49,250	11,837	3,821	43,060	25,203	140,291
Provincial Rates	...	...	...	...	...	...	...	...	..	...
Customs	...	...	...	...	...	...	...	...	52,631	52,631
Assessed Taxes	98	26	853	53	9,204	940	556	871	2,534	15,135
Forest	52,617	42,547	112,187	13,195	19,064	46,120	32,756	66,144	94,914	479,544
Registration	709	1,994	1,458	1,207	36,310	10,023	4,508	36,979	13,897	107,085
TOTAL	442,484	55,951	347,096	20,198	1,902,230	97,297	68,579	432,168	481,004	3,847,007
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	*—135,862*	...	...	...	4	7	2	8	54	*—135,787*
Interest on other Obligations	372,567	96	921	15	12,028	73,828	7,640	2,533	43,793	513,421
TOTAL	236,705	96	921	15	12,032	73,835	7,642	2,541	43,847	377,634
Post Office, Telegraph, and Mint:										
Post Office	1,251,020	...	...	...	...	...	...	...	...	1,251,020
Telegraph	647,208	...	...	...	...	...	...	...	...	647,208
Mint	43,675	...	...	...	...	...	...	...	51,939	95,614
TOTAL	1,941,903	...	...	...	...	...	...	...	51,939	1,993,842
Salaries and Expenses of Civil Departments:										
General Administration	422,372	7,355	40,621	5,078	28,260	22,551	19,322	26,855	40,938	613,352
Law and Justice	156,811	...	121,810	...	...	...	...	...	...	278,621
Police	55,739	...	654,322	...	...	...	...	...	...	710,061
Marine (including River Navigation)	195,153	...	42,701	...	...	...	...	...	...	237,854
Education	14,073	...	10,137	...	...	...	...	...	...	24,210
Ecclesiastical	10,609	4,848	10,947	1,323	17,420	24,281	23,520	36,793	31,886	167,627
Medical	21,739	...	17,474	...	...	...	...	...	...	39,213
Political	489,528	...	35,016	...	5,981	14,111	127,408	227	62,352	734,623
Scientific and other Minor Departments	212,804	1,174	6,895	324	4,199	3,264	3,058	4,458	6,717	242,893
TOTAL	1,584,828	13,377	939,923	6,725	55,860	64,207	173,308	68,333	141,893	3,048,454
Miscellaneous Civil Charges:										
Territorial and Political Pensions	27,531	26,217	16,089	1,675	118,611	106,604	35,196	79,983	82,890	494,796
Civil Furlough and Absentee Allowances	413	...	322	...	71	183	...	71	275	1,335
Superannuation Allowances and Pensions	59,306	...	3,401	44	6,345	804	352	7,065	7,101	84,478
Stationery and Printing	*—132,951*	...	2,459	...	172,318	...	...	25,834	26,745	94,405
Miscellaneous	25,048	403	5,160	1,274	1,560	3,004	1,523	2,660	3,605	44,837
TOTAL	*—19,993*	26,620	27,431	2,993	298,905	110,595	37,071	115,613	120,616	719,851
Famine Relief and Insurance:										
Famine Relief	17,174	...	122	...	...	...	...	...	...	17,296
Construction of Protective Railways	...	...	...	...	...	...	...	984,469	...	984,469
Construction of Protective Irrigation Works	...	...	...	...	...	949	*—179*	44,574	9,710	55,054
TOTAL	17,174	...	122	...	...	949	*—179*	1,029,043	9,710	1,056,819
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	201,225	...	201,225
Railway Revenue Account:										
State Railways:										
Working Expenses	2,635,472	414,744	54,011	...	1,023,137	703,513	1,811,837	612,865	323,709	7,579,288
Interest on Debt	2,939,735	...	...	...	...	...	...	...	...	2,939,735
Interest on Capital deposited by Companies	...	19,415	...	...	...	10,693	...	...	...	30,108
Guaranteed Companies:										
Surplus Profits, Land & Supervision	537,940	11,038	...	2,136	10,910	12,545	...	13,430	23,348	611,347
Interest	2,673	...	...	...	...	...	...	...	...	2,673
Subsidized Companies: Land, &c.	...	...	...	...	3,905	...	121	8,357	...	12,383
Miscellaneous Railway Expenditure	23,068	6,090	11,125	*—81,572*	341	2,250	27,207	501	130	*—10,860*
TOTAL	6,138,888	451,287	65,136	*—79,436*	1,038,293	729,001	1,839,165	635,153	347,187	11,104,674
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...	10,138	232,079	123,706	44,680	410,603
Interest on Debt	605,959	...	...	...	...	...	...	...	...	605,959
Minor Works and Navigation	47,336	...	112,317	...	...	...	63,473	...	167,127	390,253
TOTAL	653,295	...	112,317	...	...	10,138	295,552	123,706	211,807	1,406,815
Buildings and Roads:										
Military Works	916,220	387	149,705	9,654	4,806	1,492	21,115	9,569	18,780	1,131,728
Civil Works	189,417	2,110	263,740	77,474	27,390	13,743	32,059	3,705	25,449	635,087
TOTAL	1,105,637	2,497	413,445	87,128	32,196	15,235	53,174	13,274	44,229	1,766,815
Army Services:										
Army:										
Effective	8,693,050	...	...	...	...	...	...	3,194,527	2,770,358	14,657,935
Non-Effective	445,860	...	...	...	...	...	...	320,176	165,120	931,156
TOTAL	9,138,910	...	...	...	...	...	...	3,514,703	2,935,478	15,589,091
Special Defence Works	255,723	...	...	...	...	...	...	...	...	255,723
TOTAL, IMPERIAL EXPENDITURE Rx.	21,495,554	549,828	1,906,391	37,623	3,339,516	1,101,257	2,474,312	6,135,759	4,387,710	41,427,950

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Principal Heads of Revenue:										
Land Revenue	...	394,260	815,259	360,250	863,316	1,302,857	937,096	1,593,325	2,663,508	8,929,871
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	8,454	...	...	16,896	5,708	31,058
Stamps	...	126,773	94,741	61,145	1,165,938	536,442	307,789	552,337	429,837	3,275,002
Excise	...	68,902	104,683	64,683	289,864	137,469	45,571	302,786	256,424	1,270,382
Provincial Rates	...	22,308	...	...	461,627	173,722	58,806	...	...	716,463
Customs	...	...	2,644	...	5,049	...	...	5,401	4,307	17,401
Assessed Taxes	...	24,531	30,591	11,311	211,398	112,810	60,881	92,662	176,745	720,929
Forest	...	61,542	179,168	19,142	37,244	82,627	40,631	78,861	163,477	662,692
Registration	...	5,617	2,763	2,214	71,690	20,633	16,205	65,919	28,543	213,584
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	703,933	1,229,849	518,745	3,114,580	2,366,560	1,466,979	2,708,187	3,728,549	15,837,382
Interest	...	4,232	1,833	106	14,257	20,004	27,327	8,477	25,894	102,130
Post Office, Telegraph, and Mint:										
Post Office	...	829	...	...	242	...	608	67	...	1,746
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	829	...	...	242	...	608	67	...	1,746
Receipts by Civil Departments:										
Law and Justice	...	40,739	63,314	15,289	178,153	93,946	60,800	102,259	63,353	617,853
Police	...	3,274	3,808	6,612	24,152	40,773	63,853	46,358	51,248	240,078
Marine	...	...	27,997	86	91,976	...	...	23	6,592	126,674
Education	...	6,913	1,161	4,046	56,557	7,128	2,539	15,780	28,664	122,788
Medical	...	292	1,687	58	17,026	701	2,546	8,484	11,903	42,697
Scientific and other Minor Departments	...	1,086	22	2	19,000	10,535	3,754	18,843	2,788	56,030
TOTAL	...	52,304	97,989	26,093	386,864	153,083	133,492	191,747	164,548	1,206,120
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	1,205	629	352	7,802	5,767	4,919	3,191	23,270	47,135
Stationery and Printing	...	2,906	2,856	115	11,461	5,822	7,409	10,738	6,929	48,386
Miscellaneous	...	5,883	3,766	6,523	82,717	27,649	14,264	14,809	8,147	163,758
TOTAL	...	10,054	7,251	6,990	101,980	39,238	26,682	28,738	38,346	259,279
Railways:										
State Railways (Gross Receipts)	...	...	678,730	8,487	310,643	23	...	...	6,408	1,004,291
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	678,730	8,487	310,643	23	...	...	6,408	1,004,291
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	188,767	560,824	...	...	...	749,591
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	5,261	...	87,903	18,673	5,416	16,045	1,747	135,045
TOTAL	...	...	5,261	...	276,670	579,497	5,416	16,045	1,747	884,636
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	5,853	9,042	5,298	39,320	94,636	37,380	13,545	80,255	285,329
TOTAL	...	5,853	9,042	5,298	39,320	94,636	37,380	13,545	80,255	285,329
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, PROVINCIAL REVENUE . Rs.	...	777,205	2,029,955	565,719	4,244,556	3,253,041	1,697,884	2,966,806	4,045,747	19,580,913

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1893.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:										
Refunds and Drawbacks	...	1,524	1,958	1,010	16,165	11,130	5,614	12,528	21,596	71,525
Assignments and Compensations	...	448	...	...	18,386	25,336	...	...	997,375	1,041,545
Charges in respect of Collection, *viz.*:										
Land Revenue	...	120,091	231,244	93,166	337,642	431,860	254,341	307,581	655,802	2,631,727
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	12,459	...	...	31,346	...	63,805
Stamps	...	4,587	2,341	2,712	44,667	10,357	14,674	23,848	17,825	121,011
Excise	...	1,058	955	318	16,416	3,946	1,274	14,354	8,401	46,722
Provincial Rates	...	...	...	...	43,392	634	524	...	...	44,550
Customs	...	...	17,217	...	54,012	...	...	16,750	...	87,979
Assessed Taxes	...	26	852	54	9,205	940	555	870	2,534	15,036
Forest	...	42,547	68,095	13,195	19,065	46,120	32,750	66,144	94,913	382,835
Registration	...	1,995	1,111	1,206	30,310	10,023	4,509	36,980	13,897	106,031
TOTAL	...	172,276	323,773	111,661	607,719	540,346	314,247	730,401	1,812,343	4,612,766
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	3,451	1,167	47	12,160	23,824	20,388	14,231	20,452	95,720
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...
TOTAL	...	3,451	1,167	47	12,160	23,824	20,388	14,231	20,452	95,720
Post Office, Telegraph, and Mint:										
Post Office	...	6,224	4,529	86	710	...	11,873	7,926	10,542	41,890
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	6,224	4,529	86	710	...	11,873	7,926	10,542	41,890
Salaries and Expenses of Civil Departments:										
General Administration	...	41,767	66,068	24,538	163,651	127,801	98,688	100,151	136,779	759,443
Law and Justice	...	135,763	200,029	62,965	1,063,547	601,409	396,823	551,715	502,046	3,514,297
Police	...	138,795	270,700	110,664	584,565	416,741	384,034	422,109	513,027	2,846,635
Marine (including River Navigation)	...	...	31,719	9,886	94,440	...	...	10,948	3,817	150,810
Education	...	33,472	30,949	17,413	253,748	45,621	78,391	156,439	164,175	780,208
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	...	29,686	21,588	19,378	161,249	67,473	58,932	122,150	142,176	622,632
Political	...	2,846	28	25,232	1,250	324	...	9,149	32,882	71,711
Scientific and other Minor Departments	...	4,966	5,074	677	34,066	20,332	10,314	37,163	15,958	128,550
TOTAL	...	387,295	626,155	276,753	2,356,516	1,279,701	1,027,182	1,409,824	1,510,860	8,874,286
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	24,283	28,066	8,210	170,287	181,329	84,124	135,804	160,603	792,706
Stationery and Printing	...	18,092	48,186	6,687	135,831	62,026	44,553	74,813	70,826	461,014
Miscellaneous	...	3,925	4,055	5,895	21,165	12,059	5,181	14,095	25,375	91,750
TOTAL	...	46,300	80,307	20,792	327,283	255,414	133,858	224,712	256,804	1,345,470
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	111	16	...	24,426	353	24,906
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	111	16	...	24,426	353	24,906
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	4,170	...	...	...	91,902	42,181	138,262
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	351,914	7,246	...	...	...	...	6,420	365,580
Interest on Debt	...	...	210,372	...	...	...	...	...	...	210,372
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	10,040	2,536	4,067	...	...	...	16,643
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	562,286	17,286	2,536	4,067	...	...	6,420	592,595
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	139,534	243,814	...	...	...	383,348
Interest on Debt	...	...	...	...	242,335	290,092	...	...	...	532,427
Minor Works and Navigation	...	...	72,694	...	139,945	30,693	28,931	333,188	987	606,438
TOTAL	...	...	72,694	...	521,814	564,599	28,931	333,188	987	1,522,213
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	174,881	296,458	132,177	290,513	352,303	310,498	253,794	351,733	2,162,357
TOTAL	...	174,881	296,458	132,177	290,513	352,303	310,498	253,794	351,733	2,162,357
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	...	790,427	1,967,369	562,981	4,119,302	3,020,270	1,846,977	3,090,404	4,012,675	19,410,405
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...		66,642	9,336	...	...	...	...	...	75,978
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	21,798	...	...	9,826	16,752	106,050	159,081	23,888	337,395
TOTAL, PROVINCIAL EXPENDITURE, Rx.	...	768,629	2,034,011	572,317	4,109,536	3,003,518	1,740,927	2,931,323	3,988,787	19,149,048

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	12	...	1,641	...	...	3,018	3,187	107,980	16,265	132,103
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	711	...	...	...	...	...	...	...	...	711
Provincial Rates	6,852	77,189	102,082	54,950	418,839	764,809	350,150	912,670	301,924	2,989,465
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	7,575	77,189	103,723	54,950	418,839	767,827	353,337	1,020,650	318,189	3,122,279
Interest	28	32	...	...	4,924	1,909	100	10,033	848	17,874
Post Office, Telegraph, and Mint:										
Post Office	...	...	23	...	1,496	...	4,346	...	...	5,865
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	23	...	1,496	...	4,346	...	...	5,865
Receipts by Civil Departments:										
Law and Justice	70	...	...	...	...	...	1,199	...	...	1,269
Police	903	17,497	6,165	5,468	68,594	...	6,152	...	35,143	139,922
Marine	...	...	1,145	...	...	...	...	...	...	1,145
Education	191	1,045	857	32	6,307	19,146	6,279	20,523	31,903	86,283
Medical	620	722	83	1	1,681	15,364	2,290	2,837	413	24,011
Scientific and other Minor Departments	170	640	...	6,404	1,835	44	8,730	...	786	18,609
TOTAL	1,954	19,904	8,250	11,905	78,417	34,554	24,650	23,360	68,245	271,239
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	1	...	...	...	...	...	47	...	48
Stationery and Printing	...	...	...	...	28	...	15	...	...	43
Miscellaneous	2,230	3,591	33,137	597	24,481	13,555	3,260	59,549	2,591	142,991
TOTAL	2,230	3,592	33,137	597	24,509	13,555	3,275	59,596	2,591	143,082
Railways:										
State Railways (gross Receipts)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	5,637	...	1,403	...	1,646	...	...	8,686
TOTAL	...	...	5,637	...	1,403	...	1,646	...	...	8,686
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,080	7,868	14,270	10,469	43,677	7,222	25,049	94,538	60,974	266,147
TOTAL	2,080	7,868	14,270	10,469	43,677	7,222	25,049	94,538	60,974	266,147
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, LOCAL REVENUE . Rx.	13,867	108,585	165,040	77,921	573,265	825,067	412,403	1,208,177	450,847	3,885,172

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1893.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Refunds and Drawbacks	...	45	46	17	489	1,392	381	2,757	1,663	6,798
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.:*										
Land Revenue	3,065	43,405	...	...	...	317,348	120,006	417,664	26,368	927,856
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	4,655	230	951	...	...	...	5,273	11,109
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	3,065	43,450	4,701	247	1,440	318,740	120,387	420,421	33,306	945,787
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	62	...	982	...	...	790	1,172	3,006
TOTAL	...	...	62	...	982	...	...	790	1,172	3,006
Post Office, Telegraph, and Mint:										
Post Office	73	...	8,380	3,817	36,563	18,420	5,174	...	...	72,427
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	73	...	8,380	3,817	36,563	18,420	5,174	...	...	72,427
Salaries and Expenses of Civil Departments:										
General Administration	133	2,784	2,214	280	30,830	7,433	12,896	28,524	4,649	89,743
Law and Justice	22	...	...	...	...	...	1,244	...	...	1,266
Police	1,038	5,862	8,204	...	26,922	256,044	2,140	...	16,739	316,949
Marine (including River Navigation)	...	.	3,211	...	...	...	...	...	...	3,211
Education	1,265	24,784	14,000	16,497	105,478	148,572	60,000	104,528	154,692	629,816
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	2,090	6,061	4,503	8,251	9,587	54,433	33,960	126,852	18,583	264,320
Political	24	...	...	...	...	...	...	...	...	24
Scientific and other Minor Departments	260	834	1,054	3,337	2,252	1,428	15,545	...	6,441	31,151
TOTAL	4,832	40,325	33,186	28,365	175,069	467,910	125,785	259,904	201,104	1,336,480
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	6	140	229	...	437	1,465	548	1,147	34	4,006
Stationery and Printing	12	217	...	27	5,127	131	2,044	...	321	7,879
Miscellaneous	634	654	8,378	2,075	5,382	2,239	3,937	29,453	6,916	59,668
TOTAL	652	1,011	8,607	2,102	10,946	3,835	6,529	30,600	7,271	71,553
Famine Relief and Insurance:										
Famine Relief	...	42	...	...	28,597	...	...	...	...	28,639
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	42	...	...	28,597	...	...	...	...	28,639
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	..	...	...	...	...	...
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...		...	...	...	...
Interest on Debt	...	...	...	..	...	...	...	...	...	...
Minor Works and Navigation	...	...	6,808	...	1,230	...	598	1,888	...	10,524
TOTAL	...	...	6,808	...	1,230	...	598	1,888	...	10,524
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	4,696	31,988	69,803	61,378	454,846	242,311	112,671	463,255	273,645	1,714,593
TOTAL	4,696	31,988	69,803	61,378	454,846	242,311	112,671	463,255	273,645	1,714,593
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	..	...	...	...	...	...	...	...	...	...
TOTAL	13,318	116,816	131,547	95,909	709,673	1,051,216	371,144	1,176,858	516,498	4,182,979
Add—Portion of Local Revenue not spent in the year	549	345	29,437	...	...	23,374	...	66,802	...	120,507
Deduct—Portion of Local Expenditure defrayed from Local balances	...	...	...	24,586	1,388	...	1,784	...	8,691	36,449
TOTAL, LOCAL EXPENDITURE . Rs.	13,867	117,161	160,984	71,323	708,285	1,074,590	369,360	1,243,660	507,807	4,267,037

No. 9.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and ended 31st

	No. of Account.	No. of Page.	India.	England	TOTAL.
			Rs.	£	
Revenue:	2	5	89,819,707	220,233	90,039,940
Exchange added to Revenue	2	5	132,498	...	132,498
TOTAL			89,952,205	220,233	90,172,438
Permanent Debt incurred:	75	216			
Sterling Debt.					
India 3 p. c. Stock			...	1,300,000	
Rupee Debt.					
4 p. c. Rupee Loan			250,023	...	
TOTAL			250,028	1,300,000	1,550,023
NET			...	...	0
Unfunded Debt:					
Treasury Notes	77	218	900	...	
Deposits of Service Funds	78	218	135,225	...	
Savings Bank Deposits	79	219	4,223,923	...	
TOTAL			4,360,048	...	4,360,048
NET			...	...	963,902
Deposits and Advances:					
Balances of Provincial Allotments	68	192	103,250	...	
Excluded Local Funds	80	220	728,536	...	
Political and Railway Funds	81	220	332,727	...	
Deposits of Sinking Funds	82	220	4,493	...	
Departmental and Judicial Deposits	83	221	16,153,386	...	
Advances	*Vide* App. A.	250	14,905,174	4,471	
Suspense Accounts		253	75,572	...	
Exchange on Remittance Account		254	1,160,364	...	
Miscellaneous		255	123,879	...	
TOTAL			33,587,381	4,471	33,591,852
NET			...	...	749,274
Loans and Advances by Imperial Government	84	226	151,968	...	151,968
NET			...	...	0
Loans and Advances by Provincial Governments	84A	228	293,477	...	293,477
NET			...	...	0
Capital Receipts from Railway Companies					
On account of Subscribed Capital	85	238	77,500	1,570,567	
Repayments	85	238	1,059,900	9,101	
TOTAL			1,137,400	1,579,668	2,717,068
NET			...	...	692,280
Remittances:					
Inland Money Orders	*Vide* App. A.	246	18,117,635	...	
Other Local Remittances		256	117,010	...	
Other Departmental Accounts		256	681,619	...	
Net Receipts by Civil Treasuries from :—					
Post Office		256	916,927	...	
Telegraph		256	40,213	...	
Guaranteed Railways		256	3,537,002	...	
Net Receipts from Civil Treasuries by :—					
Marine		256	189,514	...	
Military		256	14,137,186	...	
Public Works		256	265,418	...	
Remittance Account between England and India	86	240	1,409,717	179,285	
TOTAL			39,412,241	179,285	39,591,526
NET			...	...	128,840
Secretary of State's Bills drawn	87	242	...	16,532,215	16,532,215
Total Receipts			169,144,743	19,815,872	188,960,615
Opening Balance	88	243	17,287,005	4,122,626	21,409,631
GRAND TOTAL			186,431,748	23,938,498	210,370,246

EXPENDITURE of the GOVERNMENT of *India*, in *India* and in *England*, for the Year March 1893.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rs.	£	
Expenditure:					
Exchange charged as Expenditure	3	9	65,021,394	16,334,541	81,355,935
Add—Provincial Surpluses transferred to "Deposits"	3	9	9,827,274	...	9,827,274
Deduct—Provincial Deficits charged against "Deposits"	3	9	103,250	...	103,250
	3	9	*280,609*	..	*280,609*
TOTAL			74,671,309	16,334,541	91,005,850
Expenditure not charged to Revenue:					
Capital Outlay on Railways and Irrigation Works	3	9	2,319,829	1,040,481	
Exchange on Expenditure not charged to Revenue	3	9	625,980	...	
TOTAL			2,945,809	1,040,481	3,986,290
Permanent Debt discharged:	75	216			
Sterling Debt.					
India 3½ p. c. Stock (besides £98,736, cancelled) (a)			...	...	
India 4 p. c. Stock			...	940	
India 5 p. c. Stock			...	400	
Oudh and Rohilkhund Railway Debentures			...	1,770,300	
South Indian Railway Debentures			...	150,000	
Rupee Debt.					
5½ p. c. Loans			1,200	...	
5 p. c. Loans			220	...	
4½ p. c. Loans			1,900	...	
4 p. c. Loans			1,410	...	
Stock Notes			58	...	
TOTAL			4,788	1,921,640	1,926,428
NET			...	...	376,405
Unfunded Debt:					
Special Loans	76	218	88	...	
Treasury Notes	77	218	700	...	
Deposits of Service Funds	78	218	93,774	...	
Savings Bank Deposits	79	219	3,301,584	...	
TOTAL			3,396,146	...	3,396,146
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	68	192	280,609	...	
Excluded Local Funds	80	220	728,239	...	
Political and Railway Funds	81	220	331,618	...	
Departmental and Judicial Deposits	83	221	15,890,673	...	
Advances	*Vide*	251	15,141,786	4,236	
Suspense Accounts	App.	253	204,778	...	
Miscellaneous	A.	255	259,780	859	
TOTAL			32,837,483	5,095	32,842,578
NET			...	...	0
Loans and Advances by Imperial Government	84	226	508,236	...	508,236
NET			...	...	356,268
Loans and Advances by Provincial Governments	84A	228	786,817	...	786,817
NET			...	...	493,340
Payments to Railway Companies on Capital Account (b)					
For Expenditure	85	238	1,103,219	921,569	2,024,788
NET			—	...	0
Remittances:					
Inland Money Orders		248	18,098,856	...	
Other Departmental Accounts		257	671,127	...	
Net Payments into Civil Treasuries by:—					
Post Office	*Vide*	257	916,927	—	
Telegraph	App.	257	40,381	...	
Guaranteed Railways	A.	257	3,537,002	...	
Net Issues from Civil Treasuries to:—					
Marine		257	189,533	—	
Military		257	14,137,186	...	
Public Works		257	250,357	...	
Remittance Account between England and India	86	240	174,533	1,446,784	
TOTAL			38,015,902	1,446,784	39,462,686
NET			...	...	0
Secretary of State's Bills paid	87	242	16,890,283	...	16,890,283
Total Disbursements			171,159,992	21,070,110	192,830,102
Closing Balance	88	243	15,271,756	2,268,388	17,540,144
GRAND TOTAL			186,431,748	23,938,498	210,370,246

(a) £52,567, £3,919 and £32,204 aggregating £88,690 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £95,512 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £10,046 is on account of Discount Sinking Fund, and the cost of purchase £10,816 is charged in the accounts, *viz.*, £8,873 under Interest on Debt, and £1,943 under State Railways—Interest on Debt.

(b) This does not include advances to the East Indian, the South Indian and the Bengal and North-Western Railway Companies and advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajputana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section A.—Revenue.

Revenue *Rx.*61,067,375. Expenditure *Rx.*9,461,694.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Revenue . . .	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	49,250,299	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments . .	24	2,955,516	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	257,288
Assignments and Compensations.	12	Expenditure	26	...	...	1,567,776
Land Revenue . .	13A	Receipts	27	...	24,905,328	...
" . .	13B	Expenditure	28	...	...	3,936,345
Opium . . .	14A	Receipts	30	...	7,993,180	...
" . . .	14B	Store Account	30	...	...	...
" . . .	14C	Expenditure	31	...	...	1,602,496
Salt . . .	15A	Receipts	31	...	8,656,104	...
" . . .	15B	Expenditure	32	...	...	458,707
" . . .	15C	Store Account	33	...	...	...
Stamps . . .	16	Receipts and Expenditure . . .	34	...	4,448,540	141,264
Excise . . .	17	Receipts and Expenditure . . .	35	...	5,242,443	193,013
Provincial Rates .	18	Receipts and Expenditure . . .	36	...	3,706,498	55,659
Customs . . .	19A	Receipts	37	...	1,617,633	...
" . . .	19B	Expenditure	38	...	...	140,634
Assessed Taxes . .	20	Receipts and Expenditure . . .	39	...	1,686,141	30,171
Forest . . .	21	Receipts and Expenditure . . .	40	...	1,591,332	865,225
Registration . .	22	Receipts and Expenditure . . .	42	...	430,064	213,116
Tributes . .	23	Receipts	43	...	790,112	...
		TOTAL .		...	61,067,375	9,461,694

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1893.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	Registration.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Sq. Miles*	*No.*	*Rx.*	*Rx.*
Burma . .	2,267,657	162,213	155,489	474,737	102,082	600,052	76,473	566,000	6,146	4,410,849	18,496	4,392,353	171,430	7,722,053	25,622	569
India, General .	139,065	...	52,704	104,907	7,422	...	148,340	58,283	2,278	512,999	305,074	207,925	...	903,709	...	230
Central Provinces	695,038	...	169,031	275,608	99,497	...	50,161	123,085	11,234	1,423,654	52,104	1,371,550	86,501	10,784,294	15,856	127
Assam . .	472,950	...	81,526	258,730	54,950	...	23,632	38,283	4,428	934,499	4,913	929,586	49,004	5,476,833	18,970	170
Bengal . .	3,849,609	...	1,554,584	1,159,458	880,466	...	429,855	74,488	143,380	8,091,840	57,994	8,033,846	151,543	71,346,987	53,014	113
North-Western Provinces and Oudh.	5,927,414	...	715,256	549,877	938,531	...	231,712	165,254	41,265	8,569,309	378,298	8,191,011	107,503	46,905,085	76,167	175
Punjab . .	2,342,709	...	410,385	182,284	408,956	...	134,953	81,263	32,410	3,592,960	151,657	3,441,303	110,667	20,866,847	31,096	165
Madras . .	4,651,073	...	736,449	1,211,146	912,670	...	202,844	157,721	131,838	8,003,741	565,688	7,438,053	141,189	35,630,440	52,680	209
Bombay . .	4,559,813	...	573,116	1,025,696	301,924	...	388,171	326,955	57,085	7,232,760	1,421,292	5,811,468	125,064	18,857,044	46,445	308
	24,905,328	162,213	4,448,540	5,242,443	3,706,498	600,052	1,686,141	1,591,332	430,064	42,772,611	2,955,516	39,817,095	942,901	218,493,292	42,228	182
Salt . .	...	8,493,891	...	...	...	...	...	...	...	8,493,891	28,208	8,465,683	...	...	...	...
Customs . .	...	...	...	...	...	1,017,581	...	...	...	1,017,581	50,060	967,521	...	...	...	...
TOTAL . Rx.	24,905,328	8,656,104	4,448,540	5,242,443	3,706,498	1,617,633	1,686,141	1,591,332	430,064	52,284,083	3,033,784	49,250,299	942,901	218,493,292	52,233	225
Revenue per 1,000 Square Miles.	26,413	9,180	4,718	5,560	3,931	1,716	1,788	1,688	456	55,450	...	52,233	...	...	...	...
Revenue per 1,000 of Population.	114	39·6	20·3	24	17	7·4	7·7	7·3	2	239·3	...	225·4	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 10.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds, Account No. 11, page 25 . . .	2,092	2,499	(b) 18,492	1,864	27,077	24,793	12,854	31,662	57,552	178,885
Assignments and Compensations, Account No. 12, page 26.	302,436	6,200	4	3,049	30,917	37,990	15,188	116,362	1,055,630	1,567,776
Allowances to District and Village Officers, (c) Account No. 13B, page 28	546	43,405	...	...	...	315,515	123,615	417,664	308,110	1,208,855
TOTAL . Rx.	305,074	52,104	18,496	4,913	57,994	378,298	151,657	565,688	1,421,292	2,955,516

(b) Includes *Rx.* 8,776 and *Rx.* 1,778 on account of Refunds of Customs and Salt duties, respectively, in Burma.
(c) Includes *Rx.* 546, *Rx.* 43,405 and *Rx.* 315,323 in India, General, Central Provinces, and North-Western Provinces and Oudh, respectively, on account of Kanungo Establishment formerly exhibited under this head, but transferred to Charges of District Administration since 1886-87.

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	676	270	2,543	2,208	431	4,859	8,972	3,483	15,756	15,802	55,000
Stamps	494	1,551	402	1,176	418	14,573	8,948	4,322	9,272	12,588	53,744
Excise	1	96	126	776	932	594	2,747	3,533	1,214	22,221	32,240
Provincial Rates	...	48	...	46	17	1,485	1,393	484	2,758	1,618	7,849
Assessed Taxes	906	473	18	408	43	5,260	2,109	892	1,560	3,947	15,615
Forest	12	46	82	146	17	32	614	115	751	670	2,485
Registration	3	15	2	5	6	274	10	25	351	707	1,398
Total (a) . Rx.	2,092	2,499	3,173	4,765	1,864	27,077	24,793	12,854	31,662	57,552	168,331
Opium	...	...	...	...	...	135	...	...	...	...	135
Salt	2,228	...	...	1,778	...	15,447	...	...	103	10,430	29,986
Customs	...	...	...	8,776	...	18,262	...	...	3,878	27,920	58,836
			3,173	15,319							
Total Refunds and Drawbacks . Rx.	4,320	2,499	18,492		1,864	60,921	24,793	12,854	35,643	95,902	257,288

(a) For comparison with figures given in Account No. 10A, page 24, as regards Burma, *see* note (*b*) to that Account.

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1893.

	Rx.	Rx.
INDIA, GENERAL.		
Compensation to Holkar for Kishorao Patan	2,949	
Compensation to the Khan of Khelat	5,500	
Compensation to Maharaja of Kishengurh for loss of transport duties on Rajputana Railway	2,000	
Compensations not exceeding 5,000 rupees per annum	1,145	
Salt Compensation to Jodhpur State	96,140	
" Jeypur "	68,831	
" Kishenghur "	2,500	
" Gwalior "	31,250	
" Bhurutpur "	15,050	
" Ulwar "	12,500	
" Bhawalpur "	8,000	
" Dholepur "	6,000	
" Meywar "	12,995	
" Kotah "	1,917	
" Tonk "	2,000	
" Holkar "	6,187	
" various Petty States	7,966	
Royalty payable to the Jodhpur and Jeypur States under the Sambhar Lake Treaty	19,178	
Miscellaneous	328	
		302,436
CENTRAL PROVINCES.		
Compensation to Raghunath Rao	500	
Compensations not exceeding 5,000 rupees per annum	1,878	
Pensions in lieu of resumed Lands	552	
Malikana or Allowances to excluded Proprietors	449	
Miscellaneous	2,821	
		6,200
BURMA. *(Lower.)*		
Miscellaneous	4	
		4
ASSAM.		
Compensations	1,056	
Malikana or Allowances to excluded Proprietors	64	
Miscellaneous	1,929	
		3,049
BENGAL.		
Salt.		
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them	2,000	
Opium.		
Compensation payable under Convention with the French Government	500	
Sayer.		
Compensations for sundry duties abolished	3,928	
Miscellaneous.		
Compensation to Bhutan Government for resumption of Dooars in Assam	5,000	
Pensions in lieu of resumed Lands	1,103	
Malikana or Allowances to excluded Proprietors	18,386	
		30,917
NORTH-WESTERN PROVINCES AND OUDH.		
Pensions in lieu of resumed Lands	3,286	
Sayer Compensation.		
Raja Mahendra Singh granted in perpetuity, 21st August 1840	2,410	
Miscellaneous.		
Malikana or Allowances to excluded Proprietors	25,336	
Miscellaneous Compensations not exceeding 5,000 rupees per annum	6,958	
		37,990
PUNJAB.		
Pensions in lieu of resumed Lands	11,358	
Purchase of Life Pensions	429	
Sayer Compensation.		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, etc., abolished	3,312	
Miscellaneous	89	
		15,188
MADRAS.		
Salt Compensation payable under Convention with the French Government	44,800	
" " to Pudukota State	3,800	
Other Salt Compensations	929	
Compensation to Travancore and Cochin States on account of Customs Revenue	14,855	
Other Compensations	890	
Allowances to Zemindars, Jageerdars, Inamdars, etc.	28,187	
Pensions in lieu of resumed Lands, Offices and Privileges	22,260	
Miscellaneous	641	
		116,362
BOMBAY.		
Dewasthan (*a*) and Wurshasun (*b*) Allowances	153,100	
Inamdars and other Grantees	799,908	
Subsidy and Compensations to the Goa Government	27,168	
Saver and Miscellaneous Compensations	75,434	
Commutation of fractional parts of Inams	20	
		1,055,630
TOTAL ASSIGNMENTS AND COMPENSATIONS . Rx.		1,567,776

(*a*) Compensation for temple lands resumed. (*b*) Compensation for miscellaneous lands resumed.

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1893.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Assessment of Alienated Lands less Quit-rents.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Receipts for the Improvement of Government Estates.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	TOTAL.	Shown in Account No. 2 under: Principal Heads of Revenue against Land Revenue.	Shown in Account No. 2 under: Irrigation against Portion of Land Revenue due to Irrigation (*see* page 126).
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	125,327	84	...	2,260	1,471	...	9,923	139,065	139,065	...
Central Provinces	689,482	...	...	...	...	...	5,556	695,038	695,038	...
Burma — Upper	104,847	...	...	166	...	...	557,165	662,178	2,267,657	...
Burma — Lower	1,027,792	...	...	9	377,441	...	200,237	1,605,479		
Assam	433,191	...	...	841	...	...	38,918	472,950	472,950	...
Bengal	3,759,400	302	7,409	2,934	1,850	47,360	30,354	3,849,609	3,849,609	...
North-Western Provinces and Oudh	5,999,415	165	...	65	...	...	45,267	6,044,912	5,927,414	117,498
Punjab	2,223,834	48	20,606	3,006	...	...	108,940	2,356,434	2,342,709	13,725
Madras	5,041,130	633	...	1,456	...	...	114,628	5,157,847	4,651,073	506,774
Bombay	3,641,056	...	974,683	...	...	...	28,383	4,644,122	4,559,813	(*a*) 84,309
TOTAL LAND REVENUE RECEIPTS Rx.	23,045,474	1,232	1,002,698	10,737	380,762	47,360	1,139,371	25,627,634	24,905,328	722,306

(*a*) Total collection at page 126 Rx. 95,559
Less collection charges . " 11,250
84,309

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
General charges of District Administration:											
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners	1,183	16,233	15,461	16,995	8,546	49,860	52,115	32,327	47,364	28,808	268,892
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, &c.	1,914	13,316	27,099	26,738	12,108	84,784	33,351	31,793	108,422	58,261	397,786
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, &c.	5,330	13,624	...	182	3,389	3,199	116,615	36,177	1,376	...	179,892
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	596	596
Office Establishment	5,616	4,962	19,774	18,818	4,706	59,277	63,211	25,500	43,606	55,714	301,184
District Establishments, including Tehsildars' and Sub-divisional Establishments	13,705	60,600	4,558	4,259	22,421	31,840	371,194	42,257	106,890	89,383	747,107
Temporary Establishments	...	116	329	94	591	2,195	4,431	3,543	4,185	3,308	18,792
Remuneration to Copyists	...	...	43	...	553	5,195	...	...	6,747	...	12,538
Travelling Allowance, Purchase and Carriage of Tents	1,224	1,447	5,944	4,087	1,879	12,151	13,036	9,041	23,875	28,216	100,900
House-rent and other Allowances	...	...	2,655	785	86	322	...	579	...	...	4,427
Fees for searches in Registration Offices	...	...	...	...	...	...	...	...	11,193	...	11,193
Service of Processes against Defaulters	...	...	70	1,315	2,930	20,623	3,771	...	2,372	992	32,073
Law Charges	10	3	...	1	96	1,819	218	...	1,072	247	3,466
Service Postage and Telegrams	701	1,179	2,414	1,032	741	4,581	5,406	9,267	20,577	12,369	58,267
Rents, Rates, and Taxes	6	39	107	106	51	4,454	187	109	1,505	300	6,864
Petty Construction and Repairs	103	5	10	40	35	978	83	...	5,826	5,393	12,473
Other Contingent Charges	1,815	6,312	4,047	3,345	1,856	13,561	20,011	6,729	22,737	8,413	88,826
Less—Contribution	...	...	...	...	...	...	...	...	...	—*18*	—*18*
Total, District Administration	31,607	117,836	82,511	77,797	59,988	294,839	683,629	197,322	407,747	291,982	2,245,258
Survey and Settlement:											
Land Settlement Charges:											
Salaries of Officers	...	14,179	3,116	2,394	1,295	18,389	7,562	12,414	11,753	1,626	72,728
Office Establishment	...	4,968	1,351	...	...	7,653	3,537	5,504	5,503	1,254	29,770
Field Establishment (partly temporary)	...	4,436	688	...	1,901	3,297	5,053	13,916	7,016	61	36,368
Temporary Establishments	...	5,845	3,244	3,445	58	2,920	7,219	6,551	5,595	11	34,888
Travelling Allowance	...	2,214	500	215	457	4,248	1,155	1,671	1,133	302	11,895
Service Postage and Telegrams	...	231	9	7	55	198	93	836	230	...	1,659
Rents, Rates, and Taxes	...	288	134	54	...	266	262	322	296	28	1,650
Other Contingent Charges	...	8,417	122	297	458	13,316	4,844	3,726	561	34	31,775
Less—Contribution	...	...	...	...	...	...	...	...	...	—*1,099*	—*1,099*
	...	40,578	9,164	6,412	4,224	50,287	29,725	44,940	32,087	2,217	219,634

Revenue Survey:											
Portion of the Charge of the Survey of India transferred from Account No. 38B: page 85.											
Controlling Staff	5,209	...	...	...	...	...	...	...	...	...	5,209
Correspondence and Drawing	5,161	...	...	...	...	...	...	...	...	...	5,161
Charges of Survey Parties	...	...	51,053	23,365	9,708	68,201	8,207	1,941	...	1,380	163,855
Cadastral Maps	...	...	899	1,984	1,852	...	1,891	...	...	...	6,626
Extra Departmental Mapping	...	21	...	56	51	6	399	51	...	48	632
Local Survey Charges:											
Controlling Staff	...	...	...	...	...	...	...	...	14,779	3,674	18,453
Salaries of Officers	1,282	...	350	2,512	...	...	...	...	9,708	17,850	31,702
Establishment	1,018	...	227	64	...	143	...	430	...	10,872	12,754
Field Establishment	1,591	...	4,670	12,462	...	...	...	...	27,978	19,551	66,252
Travelling Allowance	444	...	217	1,800	...	...	...	...	2,131	5,357	9,949
Service Postage and Telegrams	15	...	10	34	...	...	...	...	235	900	1,194
Other Contingent Charges	305	...	404	4,597	...	531	...	275	4,067	11,007	21,186
Less—Contribution	...	...	...	...	...	...	...	...	...	*—2,315*	*—2,315*
	15,025	21	57,830	46,874	11,611	68,881	10,497	2,697	58,898	68,324	340,658
TOTAL, SURVEY AND SETTLEMENT	15,025	40,599	66,994	53,286	15,835	119,168	40,222	47,637	90,985	70,541	560,292
LAND RECORDS AND AGRICULTURE:											
Salaries of Director and Assistants, etc.	415	2,340	...	5,955	2,196	3,103	2,543	2,685	2,411	4,135	25,783
Office Establishment (partly temporary)	2,154	1,302	885	6,970	374	3,001	4,394	668	3,687	4,798	28,233
Travelling Allowance	...	233	24	940	253	758	523	325	445	977	4,478
Service Postage and Telegrams	...	295	6	266	68	176	295	230	274	413	2,023
Other Contingent Charges	14	362	236	1,682	106	364	413	247	236	938	4,598
TOTAL, LAND RECORDS AND AGRICULTURE	2,583	4,532	1,151	15,813	2,997	7,402	8,168	4,155	7,053	11,261	65,115
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:											
Management of Government Estates	...	458	...	...	173	35,401	16,389	...	...	...	52,421
Management of Grazing Lands	...	...	...	...	...	...	...	1,618	...	...	1,618
Commission on Land Revenue Collections, etc.	1,786	71	57,577	57,704	14,173	...	508	...	...	14	131,833
Commission on Capitation Tax	...	...	464	25,561	...	...	...	...	...	...	26,025
Commission on Fishery Collections	...	...	10	1,083	...	...	...	...	298	262	1,653
Charges on account of Encumbered Estates	...	...	...	...	...	...	100	...	...	...	100
Inam Commissioner, Madras	...	...	...	...	...	...	...	...	1,498	...	1,498
Allowances to District and Village Officers	...	...	...	...	...	...	192	123,615	417,664	308,110	849,581
TOTAL, DIRECT CHARGES OF COLLECTION	1,786	529	58,051	84,348	14,346	35,401	17,189	125,233	419,460	308,386	1,064,729
TOTAL CHARGES IN INDIA . Rx.	51,001	163,496	208,707	231,244	93,166	456,810	749,208	374,347	925,245	682,170	3,935,394
			439,951								

	£	
CHARGES IN ENGLAND:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	510	
Stores for India: Paper-cutting Machine	84	
		594
EXCHANGE ON CHARGES IN ENGLAND	Rx.	357
TOTAL CHARGES AGAINST "LAND REVENUE"	Rx.	3,936,345

(a) The remaining part is charged under "Law and Justice."

No. 14 A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1893.

BENGAL OPIUM.	Rx.	Rx.	Rx.
BENGAL.			
Proceeds of 48,852 Chests sold by auction in Calcutta for export, being at the average rate of R 1,247-4-8 per Chest . .	6,093,265	6,093,265	
Miscellaneous Receipts of Opium Department		2,962	
Cost price of opium sold by the Excise Department in the following Provinces, for consumption in India under Revenue Regulations :—			
	Rx.		
Bengal	56,559	56,559	
		6,152,786	
India, General	162		
Central Provinces	22,798		
Burma, Upper . . . . . 2,276 / Lower 46,065	48,341	164,741	
Assam	38,677		
North-Western Provinces and Oudh	51,478		
Punjab	3,285		
	221,300		
TOTAL, BENGAL OPIUM . Rx.			6,317,527
BOMBAY.			
Duty realised on 27,845¼ Chests of Malwa Opium, at R600 per Chest . .		1,670,730	
Confiscations and Miscellaneous Receipts		4,923	
TOTAL, BOMBAY OPIUM . Rx.			1,675,653
TOTAL, OPIUM REVENUE . Rx.			7,993,180

No. 14 B.—ACCOUNT of BENGAL OPIUM STORE.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1892 . .	40,765	69,428	(a) 1,107	1,660
In Store at Factories on above date . . .	9,000	15,328	409	(a) 614
	49,765	84,756	1,516	2,274
Produce of Season 1891-92	33,679	57,359	5,004	7,506
TOTAL .	83,444	142,115	6,520	9,780
Sold by Auction from 1st April 1892 to 31st March 1893	48,852	83,201	...	...
Issued to Excise Department	...	...	4,286	6,429
Issued to Medical Department	...	...	6	8
TOTAL EXPENDED .	48,852	83,201	4,292	6,437
Balance in Store in Calcutta on 31st March 1893 .	32,778	55,825	2,022	3,033
Balance in Factories " " " .	1,814	3,089	206	310
BALANCE IN STORE ON 31st MARCH 1893 .	34,592	58,914	2,228	3,343

(a) Fraction in the closing balance of last year reckoned as 1.

No. 14C.—ACCOUNT of CHARGES in connection with OPIUM.

		Rx.	Rx.
COST OF PRODUCTION OF BENGAL OPIUM.			
Establishment and Contingent Charges of Patna Agency		46,812	
Establishment and Contingent Charges of Benares Agency		71,104	
Charges in Calcutta		2,436	
	Rx.		
Cultivation and Manufacturing Charges for Opium of Season 1890-91 and previous years	974,336		
Cultivation and Manufacturing Charges for Opium of Season 1891-92	502,859		
		1,477,195	
TOTAL, BENGAL . Rx.		1,597,547	
CHARGES IN ENGLAND:			
Stores for India: for the Behar and Benares Opium Agencies . . £		696	
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.		419	
TOTAL CHARGES FOR BENGAL OPIUM . Rx.			1,598,662
CHARGES FOR MALWA OPIUM.			
IN INDIA.			
Establishment and Contingent Charges of the Agency at Indore . . .		1,236	
IN BOMBAY.	Rx.		
Establishment	1,123		
Contingent Charges	1,475	(a) 2,598	
TOTAL, MALWA OPIUM . Rx.			3,834
TOTAL CHARGES UNDER OPIUM . Rx.			1,602,496

(a) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15A.—ACCOUNT of SALT REVENUE, for the Year ended 31st March 1893.

	Sales of Government Salt.	Excise Duty on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Frontier duty on Salt imported by Land.	Miscellaneous Receipts.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General . . .	101,586	1,998,564	...	...	..	17,940	2,118,090
Upper Burma . . .	...	1,502	...	...	...	18	162,213
Lower Burma . . .	...	18,472	142,221	...	...	...	
Bengal	...	...	1,531,804	869,861	...	8,454	2,410,119
Madras	34,890	1,568,436	822	...	3	17,073	1,721,224
Bombay	47,251	2,130,236	531	1,359	57,288	7,793	2,244,458
TOTAL, SALT REVENUE Rx.	183,727	5,817,210	1,675,378	871,220	57,291	51,278	8,656,104

No. 15 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Manufacturing Charges and Cost of SALT, for the Year ended 31st March 1893.

	Rx.	Rx.	Rx.
INDIA, GENERAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES.			
Salary of Commissioner	2,402		
Salaries of Deputy and Assistant Commissioners, &c.	7,940		
Office Establishment	5,714		
Travelling Allowances	3,601		
Purchase and Repair of Tents	112		
Commission on Salt Tax Collections	2,748		
Rewards	344		
Compensations to Frontier Chiefs and others	159		
Removal of Salt purchased by traders	6,782		
Conveyance of Tents and Records	475		
House and Office-Rent	429		
Petty Construction and Repairs	5,930		
Service Postage Stamps	615		
Miscellaneous Contingencies	2,671		
	39,922		
Manufacture and Excavation of Salt:			
Sambhar	5,148		
Didwana	494		
Pachbudra	1,615		
Phalodi	42		
Punjab Mines	6,286		
		53,507	
PREVENTIVE ESTABLISHMENT		46,773	
			100,280
BURMA.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Commission on Salt Tax Collections:			
Upper Burma		46	
Lower Burma		608	
			654
BENGAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Pay of Intendants, Clerks, Servants, &c.		846	
Rewards		545	
Petty Construction and Repairs		169	
Rents, Rates, and Taxes		1,143	
Scales and weights		8,252	
Miscellaneous Contingencies		1,504	
			12,459
MADRAS.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Salary of Commissioner	3,877		
Salary of Secretary to Commissioner	1,544		
Salaries of Deputy and Assistant Commissioners	13,148		
Inspectors and Assistant and Sub-Inspectors	59,258		
Office Establishment	74,784		
Travelling Allowances	9,549		
Purchase, Repair, and Carriage of Tents	1,579		
Rewards	12,891		
Cost, Freight, &c., of Spirits	4		
Conveying Salt to French Government and Fish-curing Yards	2,078		
Freight and other Charges for export and import of Salt	2,991		
Petty Construction and Repairs	22,603		
Service Postage Stamps	2,441		
Service Telegrams	239		
Rents, Rates, and Taxes	716		
Miscellaneous Contingencies	10,754		
		218,456	
Deduct—Amount chargeable to Excise		*57,368*	
		161,088	
SALT PURCHASE AND FREIGHT		30,702	
			191,790
Carried forward			305,183

No. 15B.—Account of Charges for Collection of the Salt Revenue, including Manufacturing Charges and Cost of Salt, for the Year ended 31st March 1893—*continued.*

	Rx.	Rx.
Brought forward		305,183

BOMBAY.

	Presidency Division.	Sindh Division.	Aden Division.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:—				
Salaries of Collector, Deputy and Assistant Collectors, &c.	6,280	1,060	...	7,340
Superintendent and Petty Officers	7,788	858	...	8,646
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	43,121	1,880	126	45,127
Preventive Establishment	811	3,530	...	4,341
Commission on sale of Salt	1,152	...	...	1,152
Rewards	290	4	...	294
Travelling Allowances	2,208	259	...	2,467
Service Postage Stamps	320	54	...	374
Service Telegrams	35	13	...	48
Rents, Rates, and Taxes	43	31	...	74
Conveyance of Tents and Records	212	2	...	214
Petty Construction and Repairs	1,745	117	...	1,862
Scales and Weights	52	...	...	52
Office Expenses and Miscellaneous Contingent Charges	5,658	130	60	5,848
	69,715	7,938	186	77,839
Administration of Salt Revenue in Portuguese India				1,505

	Rx.	Rx.
	79,344	
SALT PURCHASE AND FREIGHT	38,063	
PREVENTIVE ESTABLISHMENT	33,861	
GOA MIXED COMMISSION	774	
PAYMENTS TO OFFICERS OF OTHER PROVINCES	348	
		152,390
TOTAL CHARGES IN INDIA . Rx.		457,573
CHARGES IN ENGLAND:		
Stores for India: for the Salt Department, Madras, &c.	£.	708
EXCHANGE ON CHARGES IN ENGLAND	Rx.	426
TOTAL CHARGES UNDER SALT . Rx.		458,707

No. 15C.—ACCOUNT of SALT STORE for the Year ended 31st March 1893.

	INDIA.	PUNJAB.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*
Salt in Store on 1st April 1892	58,61,246	10,49,444	25,13,667	23,03,101
Manufactured, excavated, or purchased during the Year	1,31,333	22,18,573	19,10,045	35,27,947
	59,92,579	32,68,017	44,23,712	58,31,048
Removed by Purchasers during the Year	51,26,012	25,95,838	12,10,501	29,06,995
Wastage, &c., written off	5,84,442	...	76,082	3,01,054
	57,10,454	25,95,838	12,86,583	32,08,049
Balance in Store on 31st March 1893	2,82,125	6,72,179	31,37,129	26,22,999

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REVENUE.											
Sale of Court Fee Stamps	29,598	119,378	19,517	76,198	57,124	1,119,393	541,025	256,631	454,325	322,180	2,995,369
Sale of Commercial and other Stamps	22,634	49,159	8,816	48,368	24,065	431,441	172,256	149,326	271,496	196,639	1,374,200
Fines and Penalties	254	385	730	534	240	2,671	1,451	1,112	4,618	1,268	13,263
Miscellaneous	218	109	105	1,221	97	1,079	524	3,316	6,010	53,029	65,708
TOTAL, STAMP REVENUE . Rx.	52,704	169,031	29,168	126,321	81,526	1,554,584	715,256	410,385	736,449	573,116	4,448,540
			155,489								
Deduct—Refunds	*494*	*1,551*	*402*	*1,176*	*418*	*14,573*	*8,948*	*4,322*	*9,272*	*12,588*	*53,744*
NET REVENUE from STAMPS . Rx.	52,210	167,480	28,766	125,145	81,108	1,540,011	706,308	406,063	727,177	560,528	4,394,796
CHARGES FOR COLLECTION.											
Salary of the Superintendent or other Officers	...	...	...	...	...	2,432	...	...	670	720	3,822
Establishment of Superintendent or other Officers	...	...	...	...	...	3,196	...	...	1,030	2,482	6,708
Contingent Expenses, Packing Charges, &c.	...	...	...	...	...	1,425	...	...	617	754	2,796
Charges for the sale of Stamps, *viz.*—											
Clerks and Servants	24	...	96	518	...	148	1,167	29	244	985	3,211
Commission to Vendors	...	...	...	...	...	...	224	...	...	160	384
Discount on sale of Court Fee Stamps	384	13	202	566	897	12,575	...	3,967	3,385	3,866	25,855
Discount on sale of General Stamps	973	1,596	276	1,214	736	10,079	4,183	5,691	11,130	5,937	41,815
Contingencies and Miscellaneous	152	348	14	32	26	717	831	2,178	1,831	450	6,579
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	—*72,554*	4,159	256	791	1,957	28,984	7,404	7,700	12,891	8,412	...
			844	3,121							
TOTAL CHARGES in INDIA . Rx.	—*71,021*	6,116	3,965		3,616	59,556	13,809	19,565	31,798	23,766	91,170
CHARGES IN ENGLAND:					Rx. 35,606(*a*)						
Stores for India					£ 21,037(*b*)				5,908	4,332	31,277
EXCHANGE ON CHARGES IN ENGLAND . Rx.											18,817
TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx											141,264

(*a*) Total Charges in India for the Bengal Presidency.
(*b*) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.											
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
License Fees and Farmers' Rents	6,310	43,064	22,072	160,194	39,218	605,576	134,833	57,348	630,776	58,389	1,757,780
Distillery Fees	22,400	112,273	1,896	3,673	...	6,065	87	354	130	37,723	184,601
Still-head Duty	64,952	16,114	15,709	47,120	1,778	194,333	253,173	59,665	286,400	665,772	1,605,016
License Fees for sale of Opium and its preparations	3,336	28,532	8,255	53,082	28,080	51,063	17,450	34,326	33,454	9,305	266,884
License Fees for sale of other Drugs	3,758	13,776	...	...	16,925	19,534	73,892	17,059	4,531	2,818	152,293
Rent of Toddy trees	1,075	2,782	3	18	...	309	7,680	...	211,681	113,814	337,362
TOTAL	101,831	216,542	47,935	264,087	86,001	876,880	487,115	168,752	1,166,972	887,821	4,303,936
Duty on Opium consumed in India	2,189	44,458	8,006	154,597	158,710	160,942	62,086	9,038	40,307	107,459	747,792
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	...	4,234	...	...	4,234
Duty on Ganja	268	12,510	...	...	13,956	120,583	...	...	...	22,393	169,710
Fines, Confiscations, and Miscellaneous	619	2,098	66	46	63	1,053	676	260	3,867	8,023	16,771
TOTAL, EXCISE REVENUE . Rx.	104,907	275,608	56,007	418,730	258,730	1,159,458	549,877	182,284	1,211,146	1,025,696	5,242,443
			474,737								
CHARGES.											
Salaries and Establishments	3,694	2,516	1,884	3,102	113	45,371	6,834	4,496	35,883	24,683	128,576
Contingent Expenses	179	1,387	373	714	1,158	16,606	1,905	598	15,350	8,540	46,810
Loss on Sale and by Dryage and Wastage of Opium	...	...	...	...	...	...	7,044	...	...	...	7,044
Rents, Rates, and Taxes	...	1	...	3	...	938	...	1	178	181	1,302
Petty Construction and Repairs	...	327	...	...	...	2,751	...	...	6,003	200	9,281
TOTAL, EXCISE CHARGES . Rx.	3,873	4,231	2,257	3,819	1,271	65,666	15,783	5,095	57,414	33,604	193,013
			6,076								

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1893.

REVENUE.	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes	2,076	31,472	102,082	54,950	(*b*)409,531	(*d*)455,490	221,382	515,762	265,528	2,058,273
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	...	351	...	...	419,526	(*d*)32,972	...	...	...	452,849
Cess on Lands for Famine Assurance, Canals and Railways	...	14,814	...	...	...	(*d*)170,059	55,289	...	...	240,162
Cess on Lands for District Post	...	3,785	...	...	43,741	3,663	...	...	...	51,189
Cess on Lands for Village Service and Patwaries	3,256	45,718	...	...	...	236,092	128,768	390,742	36,396	840,972
Assessment on Wards' Estates for Establishment Charges	...	3,357	...	...	7,668	...	2,917	...	...	13,942
Miscellaneous	(*a*) 2,090	...	...	..	...	(*c*)40,255	600	6,166	...	49,111
TOTAL RECEIPTS under PROVINCIAL RATES	7,422	99,497	102,082	54,950	880,466	938,531	408,956	912,670	301,924	3,706,498
Deduct—Refunds	...	*48*	*46*	*17*	*1,485*	*1,393*	*484*	*2,758*	*1,618*	*7,849*
NET RECEIPTS under PROVINCIAL RATES . Rx.	7,422	99,449	102,036	54,933	878,981	937,138	408,472	909,912	300,306	3,698,649
CHARGES.										
ESTABLISHMENT AND OTHER CHARGES	...	...	4,655	230	44,343	634	524	...	5,273	55,659

(*a*) Consists of—

	Rx.
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools	1,521
Educational "Plough Tax" in Coorg	569
	2,090

(*b*) Roads and Public Works only.
(*c*) Chowkidari (Village Police) Cess in Oudh.
(*d*) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh :—

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
"Local Rates," North-Western Provinces	417,764	...	45,142	462,906
Ditto Oudh	32,899	...	32,899	65,798
"Famine Assurance Rate," North-Western Provinces	...	...	92,018	92,018
"1 per cent. Road Cess," North-Western Provinces	4,827	...	...	4,827
"Original Rates," Oudh	...	36,635	...	36,635
Deduct—Amount credited as Cess for District Post	...	*3,663*	...	*3,663*
TOTAL . Rx.	455,490	32,972	170,059	658,521

No. 19 A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1893.

	Gross Receipts.					Refunds and Drawbacks.					Net Produce.				
	Burma (Lower).	Bengal.	Madras.	Bombay.	Total Gross Receipts.	Burma (Lower).	Bengal.	Madras.	Bombay	Total Refunds and Drawbacks.	Burma (Lower).	Bengal.	Madras.	Bombay.	Total Net Produce.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SEA CUSTOMS.															
Imports.															
Arms, Ammunition, Military Stores	1,064	14,506	5,200	10,392	31,162	469	9,688	3,690	2,097	15,944	595	4,818	1,510	8,295	15,218
Drugs and Medicines	6	233	...	91	330	...	...	...	...	...	6	233	...	91	330
Oil, Mineral, Petroleum, &c.	9,443	128,171	9,163	55,532	202,309	10	347	8	873	1,238	9,433	127,824	9,155	54,659	201,071
Liquors:															
Ale, Beer, and Porter	4,189	4,702	3,768	6,420	19,079	...	37	...	19	56	4,189	4,665	3,768	6,401	19,023
Spirits	91,834	146,262	91,786	211,309	541,191	12	742	35	4,842	5,631	91,822	145,520	91,751	206,467	535,560
Wines and Liqueurs	7,260	16,729	6,748	19,246	49,983	3	69	18	155	245	7,257	16,660	6,730	19,091	49,738
Unclassified Articles	...	...	...	120	120	...	...	...	...	...	...	...	...	120	120
Total, Imports . Rx.	113,796	310,603	116,665	303,110	844,174	494	10,883	3,751	7,986	23,114	113,302	299,720	112,914	295,124	821,060
Exports.															
Grain and Pulse:															
Paddy	5,319	385	8,403	1,106	15,213	28	92	4	...	124	5,291	293	8,399	1,106	15,089
Rice	478,293	189,348	28,522	31,980	728,143	8,203	7,197	103	295	15,798	470,090	182,151	28,419	31,685	712,345
Total, Exports . Rx.	483,612	189,733	36,925	33,086	743,356	8,231	7,289	107	295	15,922	475,381	182,444	36,818	32,791	727,434
Miscellaneous	237	4,732	40	1,963	6,972	51	90	...	...	141	186	4,642	40	1,963	6,831
TOTAL, SEA CUSTOMS . Rx.	597,645	505,068	153,630	338,159	1,594,502	8,776	18,262	3,858	8,281	39,177	588,869	486,806	149,772	329,878	1,555,325
LAND CUSTOMS.															
Imports	...	...	1,722	41	1,763	...	...	1	...	1	...	...	1,721	41	1,762
Exports	...	...	5,606	3,321	8,927	...	...	...	...	...	...	...	5,606	3,321	8,927
Miscellaneous	...	...	12	9	21	...	...	...	...	...	...	...	12	9	21
TOTAL, LAND CUSTOMS, Rx.	...	...	7,340	3,371	10,711	...	...	1	...	1	...	...	7,339	3,371	10,710
MISCELLANEOUS.															
Warehouse and Wharf Rent, Fees, &c.	2,407	317	5,389	4,307	12,420	...	...	19	(a) 19,639	19,658	2,407	317	5,370	*—15,332*	*—7,238*
TOTAL, CUSTOMS REVENUE, Rx.	600,052	505,385	166,359	345,837	1,617,633	8,776	18,262	3,878	27,920	58,836	591,276	487,123	162,481	317,917	1,558,797

(a) Includes Rx.19,544 paid to the Government of Portuguese India on account of their share of Customs receipts for the 10th and 11th Treaty years.

No. 19 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1893.

Charges at the Principal Ports of *Rangoon, Calcutta, Madras, and Bombay.*	Burma (Lower).	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner and Assistant Commissioner	...	...	...	5,022	5,022
Establishment and Contingencies of ditto	...	...	...	4,215	4,215
Collectors, Deputy and Assistant	2,520	3,663	2,526	3,499	12,208
Office Establishment	3,276	7,921	2,638	3,055	16,890
Preventive Establishment	4,169	27,398	82	13,078	44,727
Appraising Establishment	700	3,472	138	2,923	7,233
Wharf Establishment	...	3,301	...	...	3,301
Contingent Charges	549	4,612	972	1,689	7,822
Total Charges at the Principal Ports	11,214	50,367	6,356	33,481	101,418
Charges at other Ports (*vide* details below)	6,003	3,645	10,394	19,150	39,192
TOTAL CHARGES IN INDIA . Rx.	17,217	54,012	16,750	52,631	140,610
CHARGES IN ENGLAND:					
Stores for India . £					15
EXCHANGE ON CHARGES IN ENGLAND . Rx.					9
TOTAL CUSTOMS CHARGES . Rx.					140,634

DETAILS of CUSTOMS CHARGES at other than the PRINCIPAL PORTS.

Other Ports.	Salaries.	Establishments.	Contingent Charges.	TOTAL.
Burma (Lower).	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Akyab	240	1,620	46	1,906
Bassein	240	969	54	1,263
Kyauk-Phyu	...	163	1	164
Mergui	...	168	65	233
Moulmein	240	1,872	72	2,184
Sandoway	...	27	...	27
Tavoy	...	216	10	226
Total, Burma	720	5,035	248	6,003
Bengal.				
Balasore	...	423	39	462
Chittagong	586	1,565	157	2,308
Cuttack	...	667	6	673
Dacca	...	53	9	62
Pooree	...	124	16	140
Total, Bengal	586	2,832	227	3,645
Madras.				
Ganjam	...	535	154	689
Godavery	...	785	128	913
Kistna	...	342	191	533
Madura	...	323	89	412
Malabar	...	2,084	687	2,771
Nellore	...	261	16	277
South Arcot	...	779	365	1,144
South Canara	...	1,221	322	1,543
Tanjore	...	900	316	1,216
Tinnevelly	...	281	162	443
Vizagapatam	...	377	76	453
Total, Madras	...	7,888	2,506	10,394
Bombay.				
Gujarat Division	815	3,115	765	4,695
Konkan Division	2,889	3,326	2,017	8,232
Sind Division	1,220	4,597	406	6,223
Total, Bombay	4,924	11,038	3,188	19,150
Total Charges at Other Ports . Rx.	6,230	26,793	6,169	39,192

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1893.

REVENUE.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Civil Department:											
Income Tax:											
Ordinary Collections	9,829	32,390	...	48,573	18,736	370,047	192,443	100,909	147,892	306,941	1,227,760
Deductions by Government from Salaries and Pensions	26,083	7,617	8,151	12,346	3,818	46,084	29,983	19,425	30,025	31,616	215,148
Deductions from Interest on Government Securities	55,149	136	...	219	19	1,557	3,135	1,323	7,052	14,735	83,325
Penalties	1	265	...	44	50	3,282	59	87	355	93	4,236
Recoveries from Surplus Profits of Railway Companies	6,472	...	...	...	...	213	...	...	...	20,284	26,969
Other items	...	...	...	...	...	1,613	...	18	...	105	1,736
License Tax (Pandhari)	...	8,654	...	...	...	...	...	...	...	...	8,654
Total Civil Department	97,534	49,062	8,151	61,182	22,623	422,796	225,620	121,762	185,324	373,774	1,567,828
			69,333								
Other Departments:											
Income Tax:											
Deductions from Salaries and Pensions:—											
In Military Department	28,200	...	...		...	...	..	...	12,076	10,744	51,020
" Public Works "	6,396	1,099	7,140		1,009	7,059	6,092	13,191	5,444	3,653	51,083
" Post Office "	6,626	...	...		...	...	...	...	...	...	6,626
" Telegraph "	7,705	...	...		...	...	...	...	...	...	7,705
" Marine "	1,879	...	...		...	...	...	...	...	...	1,879
Total Other Departments	50,806	1,099	7,140		1,009	7,059	6,092	13,191	17,520	14,397	118,313
Total Assessed Taxes	148,340	50,161	76,473		23,632	429,855	231,712	134,953	202,844	388,171	1,686,141
Deduct—Refunds	*906*	*473*	*426*		*43*	*5,260*	*2,109*	*892*	*1,560*	*3,946*	*15,615*
Net Revenue from Assessed Taxes	147,434	49,688	76,047		23,589	424,595	229,603	134,061	201,284	384,225	1,670,526
CHARGES.											
Charges connected with the Collection of Assessed Taxes	98	52	...	1,705	107	18,409	1,880	1,111	1,741	5,068	30,171

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Revenue from Timber and other Produce removed from the Forests by Government Agency:											
Timber	40,584	3,246	1,122	221,070	692	533	43,000	27,554	15,144	74,493	427,438
Firewood and Charcoal	422	288	...	...	5	2,075	17,548	23,580	10,957	73,038	127,913
Bamboos	1	322	...	...	7	...	981	1,135	400	17	2,863
Sandal Wood	8,155	1	...	...	...	...	...	...	1,917	1,666	11,739
Grass and other minor Produce	133	1,916	83	1	57	...	2,050	80	4,630	11,848	20,798
	49,295	5,773	1,205	221,071	761	2,608	63,579	52,349	33,048	161,062	590,751
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:											
Timber	2,552	15,992	170,131	77,753	24,880	37,190	57,412	2,630	20,795	63,653	472,988
Firewood and Charcoal	1,009	9,198	2,861	2,787	461	15,446	3,993	2,632	24,863	16,497	79,747
Bamboos	255	11,487	3,668	4,956	680	4,445	11,322	8	13,660	10,248	60,729
Grazing and Fodder Grass	868	55,107	...	49	593	841	11,241	18,345	17,559	55,696	160,299
Other minor Produce	2,589	(a) 21,172	22,771	6,732	3,445	8,945	10,965	932	41,232	7,614	126,397
	7,273	112,956	199,431	92,277	30,059	66,867	94,933	24,547	118,109	153,708	900,160
Confiscated Drift and Waif Wood	6	356	3,533	9,605	309	1,086	1,899	2,071	1,008	1,079	20,952
Revenue from Forests not managed by Government:											
Duty on Foreign Timber and other Forest Produce	...	...	...	30,502	1,986	...	677	...	...	2,590	35,755
Revenue from shared and private Forests	1,204	...	...	...	969	...	...	352	...	289	2,814
	1,204	...	...	30,502	2,955	...	677	352	...	2,879	38,569
Miscellaneous:											
Fines and Forfeitures	27	24	72	658	169	47	180	95	152	1,128	2,552
Refunds	47	83	75	88	137	306	124	45	...	165	1,070
Other Sources	431	3,893	3,347	4,136	3,893	3,574	3,862	1,804	5,404	6,934	37,278
	505	4,000	3,494	4,882	4,199	3,927	4,166	1,944	5,556	8,227	40,900
			207,663	358,337							
TOTAL FOREST REVENUE . Rx.	58,283	123,085	566,000		38,283	74,488	165,254	81,263	157,721	326,955	1,591,332
EXPENDITURE.											
GENERAL DIRECTION.											
Salary of the Inspector General and Assistant Inspector General of Forests	5,060	...	...	...	...	...	...	...	...	...	5,060
Establishment and Contingencies	2,683	...	...	...	...	...	...	...	...	...	2,683
TOTAL, GENERAL DIRECTION . Rx.	7,743	...	...	...	...	...	...	...	...	...	7,743

A.—Conservancy and Works.											
Timber and other Produce removed from the Forests by Government Agency	16,521	2,523	649	67,419	654	1,060	27,671	21,588	15,167	65,160	218,412
Timber and other Produce removed from the Forests by Consumers or Purchasers	23	14,099	667	1,721	1,436	4,664	3,797	173	7,327	4,030	37,937
Confiscated Drift and Waif Wood	...	5	1,704	4,901	44	283	877	552	230	17	8,613
Revenue from Forests not managed by Government	182	...	...	1,334	73	...	445	...	...	...	2,034
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	13	...	...	...	...	1,206	5,738	1,889	3,182	12,028
Live Stock, Stores, Tools and Plant	3,646	1,216	4,646	4,001	1,346	1,784	2,314	356	2,548	1,795	23,652
Communications and Buildings	2,919	1,768	1,982	1,370	1,390	3,044	10,475	1,307	8,153	1,433	33,841
Demarcation, Improvement, and Extension of Forests:—											
Charges incurred by Survey of India Department for Forest Surveys transferred from Account No. 38B, page 85	...	9,776	...	5,774	...	...	9	...	5,782	275	21,616
Other Charges	5,355	9,450	3,263	13,836	6,414	2,234	10,177	5,963	24,593	23,127	104,412
Miscellaneous	1,025	628	188	436	307	234	670	86	1,391	1,992	6,957
Total Conservancy and Works . Rx.	29,671	39,478	13,099	100,792	11,664	13,303	57,641	35,763	67,080	101,011	469,502
B.—Establishments.											
I.—Salaries.											
Pay of Conservators	...	3,574	3,009	2,871	1,320	1,832	5,514	1,764	4,962	3,440	28,286
Pay of Superior Officers	7,472	13,237	11,624	13,783	5,838	10,252	11,782	10,959	19,765	23,715	128,427
Subordinate Forest and Depôt Establishments	3,105	19,498	4,832	6,085	2,842	6,486	7,679	8,158	15,784	40,256	114,725
Office Establishments	1,050	3,889	3,901	4,866	1,542	1,897	3,722	2,584	8,934	6,698	39,083
Deputation and Special Allowances	1,057	331	2,507	2,464	432	328	199	564	160	227	8,269
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	390	390
	12,684	40,529	25,873	30,069	11,974	20,795	28,896	24,029	49,605	74,726	319,180
II.—Travelling Allowances.											
Conservators	...	275	345	433	193	284	360	240	977	516	3,623
Superior Officers	1,131	1,547	2,862	2,616	1,348	2,088	1,819	1,864	3,929	5,250	24,454
Subordinate Forest and Depôt Establishments	240	260	583	1,091	492	632	1,057	1,077	4,789	2,479	12,700
Office Establishments	93	219	497	266	49	105	434	419	1,349	2,205	5,636
	1,464	2,301	4,287	4,406	2,082	3,109	3,670	3,600	11,044	10,450	46,413
III.—Contingencies.											
Stationery	9	73	14	13	2	3	137	104	...	662	1,017
Carriage of Tents and Records	151	915	174	54	11	159	602	423	577	630	3,696
Rents, Rates, and Taxes	213	104	44	344	169	129	172	530	291	482	2,478
Pay of Police Guards	...	...	...	...	...	...	97	...	...	...	97
Official Postage	142	493	157	158	172	248	291	416	1,189	1,255	4,521
Sundries	540	1,201	445	353	316	383	734	647	2,502	611	7,732
	1,055	2,786	834	922	670	922	2,033	2,120	4,559	3,640	19,541
Total Establishments . Rx.	15,203	45,616	30,994	35,397	14,726	24,826	34,599	29,749	65,208	88,816	385,134
Total Expenditure in India . Rx.	52,617	85,094	44,093	136,189	26,390	38,129	92,240	65,512	132,288	189,827	862,379
			180,282								

Charges in England:

Expenses attending the examination of Candidates for the Indian Forest Department, &c.	£ 184	
Stores for India	„ 1,593	
	Rx.	1,777
Exchange on Charges in England		1,069
Total Forest Expenditure . Rx.		865,225

(a) Includes Commutation Fees Rx. 10,749.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper	Burma. Lower	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.											
Fees for Registering Documents	2,010	6,809	587	5,128	4,343	137,873	27,066	24,165	111,312	55,150	374,443
Fees for Copies of Registered Documents . . .	164	2,975	4	119	64	1,978	10,197	6,644	3,148	888	26,181
Miscellaneous	104	1,450	29	279	21	3,529	4,002	1,601	17,378	1,047	29,440
TOTAL, REGISTRATION RECEIPTS . Rx.	2,278	11,234	620	5,526	4,428	143,380	41,265	32,410	131,838	57,085	430,064
			6,146								
Deduct—Refunds	*3*	*15*	*2*	*5*	*6*	*274*	*10*	*25*	*351*	*707*	*1,398*
			7								
NET RECEIPTS under REGISTRATION . Rx.	2,275	11,219	6,139		4,422	143,106	41,255	32,385	131,487	56,378	428,666
CHARGES.											
Superintendence	...	725	...	...	...	5,937	84	...	3,445	746	10,937
District Charges	709	3,264	348	2,221	2,413	66,683	19,962	9,017	70,514	27,048	202,179
			348	2,221							
TOTAL CHARGES under REGISTRATION . Rx.	709	3,989	2,569		2,413	72,620	20,046	9,017	73,959	27,794	213,116

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1893.

		Rs.	Rs.	Rs.
INDIA, GENERAL.				
Tribute from Amjeerah		3,440		
" Ajehgurh		701		
" Boondee		12,000		
" Banswara		3,239		
" Behat		140		
" Chirkhari		858		
" Doongurpoor		2,739		
" Holkar		605		
" Jodhpoor		9,800		
" Jeypoor		40,000		
" Jhallawar		8,000		
" Kotah		18,472		
" Kilcheepoor		1,291		
" Oodeypoor		18,500		
" Punnah		995		
" Paldeo		24		
" Rutlam		6,552		
" Sillana		4,368		
" Sirohee		688		
" Lawa		23		
Nizam's Government on account of Mahratta Chouth		10,811		
			143,246	
Contribution from Bhurtpur		1,400		
" " Dholepur		1,000		
" " Kerowlee		500		
" of Jodhpoor towards cost of Erinpura Irregular Force		11,500		
" " Kotah towards cost of Deolee Irregular Force		20,000		
Contribution towards cost of United Malwa Contingent:				
From Dewas	3,302			
" Jowrah	15,903			
		19,205		
Contribution of Bhopal towards cost of Bhopal Levy		18,182		
Contributions towards cost of Malwa Bheel Corps:				
From Alirajpur	147			
" Amjeerah	1,966			
" Burwanee	393			
" Dhar	766			
" Jabooah	147			
		3,419		
			75,206	
Fees on Succession:				
Paldeo State		169		
Gawrihar		450		
Pertabgurh		200		
			819	
TOTAL INDIA GENERAL				219,271
CENTRAL PROVINCES.				
Tributes from various Petty States			24,390	
Fees on Succession:				
Lal Raghubar Singh, Chief of the Sarangarh State, Sambalpur		1,000		
Kritpal Singh, Chief of the Kawardha State, Bilaspur		750		
			1,750	
TOTAL CENTRAL PROVINCES				26,140
Carried forward				245,411

No. 23.—Detailed Account of Tributes and Contributions from Native States, for the Year ended 31st March 1893— *contd.*

		Rx.	
Brought forward			245,411
BURMA.			
(Upper)			
Tribute from Kale Swabwa State		61	
" Shan States		37,560	
" Baw States		491	
" Various Petty States		1,489	
TOTAL BURMA (UPPER)			39,601
ASSAM.			
Tributes from Ramrai	10		
" Manipur	3,065		
		3,075	
Fees on Succession:			
Ramtrai State		5	3,080
PUNJAB.			
Tribute from Kupoorthulla	13,100		
" Chumba	380		
" Mundee	10,000		
" Sokeith	1,100		
" Various Petty States	3,049		
		27,629	
Fees on Succession:			
Nazarana paid by H. H. the Raja of Kupoorthula on the occasion of his investiture with full powers		890	
TOTAL PUNJAB			28,519
MADRAS.			
Tribute from Travancore	78,311		
" Bastar	200		
" Jeypur	100		
		78,611	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force		245,000	
" " Cochin for the maintenance of a Battalion of Native Infantry		20,009	
" " Travancore		1,332	
TOTAL MADRAS			344,952
BOMBAY			
Tribute from Kattywar	56,439		
Tributes from various Petty States	6,428		
Subsidy from the Kutch Government	18,695		
Contribution from Baroda State	37,089		
Contribution from Jagirdars, Southern Mahratta Country	9,655		
		128,306	
Fees on Succession:			
Chandansingji Umedsingji, Rana of Vao		243	
TOTAL BOMBAY			128,549
TOTAL TRIBUTES, ETC. Rx.			790,112

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section B.—Interest.

Revenue *Rx.*869,727. Expenditure *Rx.*4,374,263.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Interest . . .	24	Receipts	46	...	869,727	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	25	Expenditure	48	...	...	3,857,482
Interest on other Obligations . .	26	Expenditure	50	...	...	516,781
		Total .		...	869,727	4,374,263

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1892-93.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
SOURCES OF INTEREST.	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LOANS AND ADVANCES.											
Imperial Loans and Advances, etc., set forth in Account No. 84, page 226 .	4,206	...	3,646	88	...	153,878	...	...	24,429	185,976	372,223
Provincial Loans and Advances, set forth in Account No. 84A, page 228 . .	...	3,790	...	1,430	50	7,731	19,459	26,589	8,233	20,550	87,832
TOTAL INTEREST ON LOANS AND ADVANCES	4,206	3,790	3,646	1,518	50	161,609	19,459	26,589	32,662	206,526	460,055
INVESTMENTS											
Securities held by the Paper Currency Department, *vide* Account No. 30C, page 68	326,379	...	...	...	...	...	...	...	...	...	326,379
Securities of Provincial Funds . .	2	473	...	...	56	1,438	2,402	839	10,003	6,192	21,405
TOTAL INTEREST ON INVESTMENTS .	326,381	473	...	...	56	1,438	2,402	839	10,003	6,192	347,784
ARREARS DUE TO THE GOVERNMENT.											
Of Land Revenue	115	...	...	...	...	...	...	...	4,956	306	5,377
Of other Revenue	...	...	...	...	...	...	...	...	773	...	773

Of District Road Cess	...	...	...	...	...	4,756	...	...	...	...	4,756
Of Public Works Cess	...	...	...	...	...	4,863	...	...	...	...	4,863
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	...	...	85	...	85
Of Balances due for Commutation of Land Tax	...	...	...	...	48	...	...	...	...	...	48
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	115	...	...	...	48	9,619	...	...	5,814	306	15,902
SUNDRY ACCOUNTS.											
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	568	...	...	...	...	...	...	...	...	53	621
Interest on Overdrawn Capital of Railway Companies, including Guaranteed Railways	3,968	...	...	...	...	...	...	...	...	...	3,968
Sundry Items	600	5	...	403	49	451	52	7	405	116	2,088
TOTAL SUNDRY ACCOUNTS	5,136	5	...	403	49	451	52	7	405	169	6,677
TOTAL RECEIPTS IN INDIA . Rx.	335,838	4,268	3,646	1,921	203	173,117	21,913	27,435	48,884	213,193	830,418
			5,567								

	£	
RECEIPTS IN ENGLAND:		
Interest realised from Investment of Cash Balance	24,488	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland	55	
	£	24,543
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	14,766
TOTAL INTEREST RECEIPTS	Rx.	869,727

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1893.

	Amount of Loan, 31st March 1893.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Loans bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,000,000	45,000	45,000	
Transfer Loan of 1878	59,850	2,693	26,695	
Transfer Loan of 1879, 4½ per cent. portion	1,294,997	58,275	417,195	
Transfer Loan of 1879, 7*s*. Sterling per cent. portion	22,300	1,118	1,117	
				490,007
Loans bearing interest at 4 per cent.:				
Loan of 1832-33	696,213	27,849	26,550	
Loan of 1835-36	1,630,290	65,212	69,304	
Loan of 1842-43	27,414,370	1,096,575	1,071,124	
Loan of 1854-55	25,107,920	1,004,317	785,364	
Transfer Loan of 1st May 1865	34,170,652	1,366,826	1,350,461	
Reduced 4 per cent. Loan of 1879	6,059,400	242,376	255,020	
Promissory Notes for Mysore Family	50,152	2 006	2,027	
Loan from Maharaja Sindia for State Railway	1,500,000	60,000	60,000	
East Indian Railway Commuted Stock	5,450	218	225	
Gwalior Loan of 1887	3,500,000	140,000	140,000	
Railway Loan from the Nawab of Rampur	250,000	10,000	...	
				3,760,075
Loans bearing interest at 3½ per cent.:				
Loan of 1853-54	52,180	1,826	1,432	1,432
Provincial Debenture Loans bearing interest at 4 per cent.:				
Muttra-Hathras Light Railway Debenture Loan	1,700	68	60	
Cawnpore-Furukhabad Railway Debenture Loan	810	32	12	
Cawnpore-Achneyra Railway Debenture Loan	5,900	236	963	
Cawnpore and Achneyra Section of the Rajputana-Malwa Railway Debenture Loan	77,620	3,105	3,495	
				4,530
Paid in India on Loans in course of Discharge:				
5½ per cent. Loan of 1859-60	...	...	193	
5 per cent. Loan of 1856-57	...	..	28	
4½ per cent. Transfer Loan of 1870	...	...	456	
4½ per cent. Transfer Loan of 1872	...	...	37	
4 per cent. Gazipore-Dildarnagar Railway Debenture Loan	...	...	211	
				925
Miscellaneous:				
Government of India Stock Notes at 4 per cent.	1,095	44	88	
Discount on Loans—				
Brokerage on Conversion of 4½ per cent. Loans of 1878 and 1879 into 4 per cent. Loans 10,786				
Less—Premium realized in Conversion of Stock Notes into 4 per cent. Loans 2	...	..	10,784	
10,784				10,872
TOTAL INTEREST ON RUPEE DEBT . RX.				4,267,841
Carried forward .				4,267,841

(*a*) Equivalent in Rupees of 7*s*. per 100 Rupees.

No. 25.—Account of the Public Debt of *India*, bearing Interest, the Annual Interest thereon and the Interest paid during the Year ended 31st March 1893—*continued.*

	Amount of Loan, 31st March 1893.	Annual Amount of Interest.	Amount of Interest paid during the year.	Total.
	£	£	£	Rx.
Brought forward	...	...	...	4,267,841
STERLING DEBT.				
India 3½ per cent. Stock	64,102,687	2,243,594	2,245,524	
India 3 per cent Stock	34,755,079	1,042,652	1,032,836	
India 5 per cent. Stock (prior to 5th July 1880)	...	..	59	
India 4 per cent. Stock (prior to 5th October 1888)	...	...	37	
India 3½ per cent. Debentures	3,614,000	117,455	117,455	
East Indian Railway Debenture Stock	1,435,650	64,604	64,604	
Eastern Bengal Railway Debenture Stock	348,666	13,946	13,946	
Oude and Rohilkund Railway Debenture Stock	384,700	15,388	76,318	
Oude and Rohilkund Railway Debentures	729,000	25,515		
South Indian Railway Debenture Stock	425,000	19,125	50,152	
South Indian Railway Debentures	833,900	28,402		
			3,600,931	
Discount, Sinking Fund			(a) 10,816	
Discount on the issue and sales of £1,300,000 India 3 per cent. Stock			43,940	
TOTAL INTEREST ON STERLING DEBT £				3,655,687
EXCHANGE ON PAYMENTS IN ENGLAND . . . . . Rx.				2,199,354
GRAND TOTAL . Rx.				(b) 10,122,882

(a) Includes £8,873 charged to "Interest on Debt" and £1,943 charged to "State Railways Interest on Debt."

(b) For division of the total charge between "Interest on Ordinary Debt" and "State Railways, Interest on Debt" and "Irrigation—Major Works, Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Governments for Railways and Irrigation Works not charged to Revenue, and Interest on Stock Notes and Provincial Advance and Loan Accounts which are taken provincially.

	Interest on Ordinary Debt.				Interest on Debt incurred for Railway and Irrigation Works not charged to Revenue.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	Total.	State Railways.	Irrigation.	Total.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	...	—146,659	10,797	—135,862	2,939,735	605,959	3,545,694
Central Provinces	...	3,451	...	3,451	(a) 19,415	...	19,415
Burma, Lower	...	1,167	...	1,167	210,372	...	210,372
Assam	...	47	...	47	...	...	...
Bengal	...	12,160	4	12,164	...	242,335	242,335
North-Western Provinces and Oudh	...	23,824	7	23,831	...	290,092	290,092
Punjab	...	20,388	2	20,390	...	...	...
Madras	...	14,231	8	14,239	...	...	...
Bombay	...	20,452	54	20,506	...	...	...
Total, India . Rx.	...	—50,939	10,872	—40,067	3,169,522	1,138,386	4,307,908
England . £	2,380,683	...	52,813	2,433,496	(b) 1,222,191	...	1,222,191
Exchange . Rx.	1,432,279	...	31,774	1,464,053	735,301	...	735,301
TOTAL . Rx.	3,812,962	—50,939	95,459	3,857,482	5,127,014	1,138,386	6,265,400

TOTAL Rx. 10,122,882, as above.

(a) Charged to "State Railways—Interest on Capital deposited by Companies."

(b) Includes £205,099 on account of Interest chargeable against Railway Companies on Advances.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1893, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1892.	Amount, 31st March 1893.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
INDIA, GENERAL.				
Special Loans.				
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	240
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 and 6	2,077
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	245
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	267
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	1,000	5	50
Annuity Fund of Fatha Ulla Khan	4,000	4,000	6	240
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	250	250	3¾	...
Treasury Notes on account of Bhonsla and other Nagpur Temples	34,520	34,520	5	2,435
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	8,762	8,962	4	318
Service Funds.				
Uncovenanted Service Family Pension Fund	1,174,200	1,207,175	6	68,781
Miscellaneous Service Funds	277	274	4½	12
Savings Banks.				
Post Office Savings Bank Deposits	7,059,316	7,818,773	3¾	269,300
State Railway Provident Institutions	103,601	114,453	3¾	3,841
Civil Engineers' Provident Fund	195,763	230,247	4	8,373
Postal Insurance and Life Annuity Funds	27,205	33,969	3¾	1,046
Post Office Guarantee Fund	30,054	36,487	4	1,200
Regimental Savings Banks Deposits	66,373	70,364	3¾	3,849
General Family Pension Fund	32,108	45,021	3¾	1,489
Hindu Family Annuity Fund	11,629	15,299	3¾	504
Bengal Christian Family Pension Fund	981	2,047	3¾	60
Miscellaneous.				
Balances of Railway Funds	141,964	148,451	3¾	5,236
Telegraph Fine Fund	4,332	3,821	3¾	142
Telegraph Furniture Fund	...	27	3¾	...
Miscellaneous Accounts	...	...	...	190
TOTAL	9,002,250	9,881,055		372,567
Carried forward . Rx.	9,002,250	9,881,027		372,567

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1893, etc.—*continued.*

	Amount, 1st April 1892.	Amount, 31st March 1893.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	9,002,250	9,881,055		372,567
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions	1,939	1,964	3¾	93
Refunds	...	...	...	3
				96
BURMA.				
Savings Banks.				
State Railway Provident Institutions { Upper Burma / Lower Burma	22,777	28,241	3¾	123 / 798
Miscellaneous Accounts (Upper Burma)	...	...	...	62
				983
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	406	526	3¾	15
BENGAL.				
Savings Banks.				
Deposits in the Government Savings Bank (Calcutta)	249,998	256,497	3¾	9,178
State Railway Provident Institutions	70,504	79,797	3¾	2,767
Miscellaneous.				
Compensation for Lands taken for Public Purposes	...	...	...	54
Land Revenue Collections Refunded	...	...	...	20
Miscellaneous Accounts	...	...	...	990
Refunds	...	...	...	1
TOTAL	320,502	336,294		13,010
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions(*a*).	1,555,996	1,555,908	6, 5 and 4	70,863
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment.	20,000	20,000	4	800
Political Fund.				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends(*a*).	5,378	...	4	177
Savings Banks.				
State Railway Provident Institutions	52,145	58,137	3¾	1,988
TOTAL	1,633,519	1,634,045		73,828
PUNJAB.				
Special Loans.				
Educational Funds	1,264	1,264	5 and 3¾	25
Savings Banks.				
State Railway Provident Institutions	208,444	218,736	3¾	7,615
TOTAL	209,708	220,000		7,640
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	126	126	5	... (*b*)
Service Funds.				
Apothecaries' Fund	11,983	12,390	4	480
Savings Banks.				
Government Savings Bank Deposits	55,131	54,501	3¾	1,978
Regimental Savings Banks Deposits	22,906	21,415	3¾	...(*b*)
Deposits of the Administrator General	74	86	3¾	3
Miscellaneous.				
Land Revenue Collections refunded	...	...	...	3
Miscellaneous Accounts	...	...	...	849
Refunds	...	...	...	10
TOTAL	90,220	88,518		3,323
Carried forward	11,281,321	12,190,643		471,462

(*a*) Shown under India, General, in last year's account.
(*b*) Shown under India, General.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1893, etc.—*continued.*

	Amount, 1st April 1892.	Amount, 31st March 1893.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward .	11,281,321	12,190,643		471,462
BOMBAY.				
Special Loans.				
Educational and Charitable Endowments . .	91,155	91,155	5 and 6	4,535
Service Funds.				
Uncovenanted Service Family Pension Fund . .	134,264	142,336	6	7,920
Savings Banks.				
Government Savings Bank Deposits . . .	756,059	796,420	3¾	28,490
Regimental Savings Banks Deposits . . .	21,010	24,585	3¾	954
Uncovenanted Service Family Pension Fund, Life Assurance Branch.	8,239	9,075	3¾	324
Deposits of the Administrator General . . .	21,877	22,018	3¾	1,131
Local Fund, Pension Fund	8,415	10,635	3¾	367
Miscellaneous.				
Miscellaneous Accounts	...	...	...	1,240
Refunds	...	...	...	4
TOTAL .	1,041,019	1,096,224		44,965
TOTAL IN INDIA . Rx.	12,322,340	13,286,867		516,427
CHARGES IN ENGLAND: Interest on Deposits in Regimental Savings Banks of men returned from India . . £				221
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				133
GRAND TOTAL . Rx.				516,781

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*
SERVICE FUNDS.											
Uncovenanted Service Fund .	68,781	...	...	...	...	...	...	...	...	7,920	76,701
Other Service Funds . .	12	...	...	...	...	...	...	...	480	...	492
TOTAL SERVICE FUNDS . Rx.	68,793	...	...	...	...	...	...	...	480	7,920	77,193
SAVINGS BANKS.											
Government Savings Bank . .	...	...	...	...	...	9,178	...	...	1,978	28,490	39,646
Post Office Savings Bank . .	269,300	...	...	...	...	...	...	...	...	...	269,300
State Railway Provident Institutions	3,841	93	123	798	15	2,767	1,988	7,615	...	...	17,240
Civil Engineers' Provident Fund .	8,373	...	...	...	...	...	...	...	...	...	8,373
Regimental Savings Bank .	3,849	...	...	...	...	...	...	...	...	954	4,803
Other Bank Accounts . . .	4,299	...	...	...	...	...	...	...	3	1,822	6,124
TOTAL SAVINGS BANKS . Rx.	289,662	93	123	798	15	11,945	1,988	7,615	1,981	31,266	345,486

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section C.—Post Office, &c.

Revenue *Rx.* 2,736,953. Expenditure *Rx.* 2,505,625.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Post Office . .	27	Receipts and Expenditure . . .	54	...	1,488,875	1,518,545
Telegraph . .	28	Receipts and Expenditure . . .	55	...	937,743	875,073
" . .	28A	Details of Message Revenue, Indian Telegraphs	57	578,909	...	...
" . .	28B	Details of Message Revenue, Indo-European Telegraphs	57	153,066	...	...
" . .	28C	Capital Cost of Indian Telegraph Lines .	57	216,281	...	...
" . .	28D	Outlay on Construction of Telegraph Lines .	58	152,813	...	...
		Do. do. Lines under Agreement	58	23,423	...	...
" . .	28E	Details of Working and Maintenance of the Indian Telegraph Department . .	59	509,280	...	...
" . .	28F	Capital Cost of Indo-European Telegraph Lines	59	—*5,539*	...	...
" . .	28G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	61	53,594	...	...
" . .	28H	Do. do. Persian Section	61	31,667	...	...
Mint . . .	29	Receipts and Charges	63	...	310,335	112,007
		TOTAL .		...	2,736,953	2,505,625

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1893.

RECEIPTS. *India, General.* IMPERIAL.	Rx.	Rx.	Rx.
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	151,484		
Sale of Postage Stamps:			
Ordinary Stamps	866,062		
Service Stamps	225,626		
Mail Cart and Parcel Van Service	15,885		
Receipts on account of Money Orders	221,438		
Receipts on account of British Postal Orders	172		
Fees and Petty Receipts	6,765		
Contributions from Native States	1,130		
Bullock Train Collections	9,619		
	1,498,181		
Deduct— Rx.			
Amount of Postage received in India and paid to the Post Master General, London . 16,509			
Payments to Colonial and other Foreign Administrations . . . . . -272			
Refunds 680			
	16,917		
		1,481,264	

DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DÂK RECEIPTS IN BENGAL.

	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		
Provincial	...	829	...	...	242	...	608	67	...	1,746	1,746	
Local	...	...	23	...	1,496	...	4,346	...	...	5,865	5,865	
TOTAL	...	829	23	...	1,738	...	4,954	67	...	7,611		
TOTAL RECEIPTS of the POST OFFICE											. Rx.	1,488,875

CHARGES. *India, General.* IMPERIAL.			
Direction:			
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office	8,206		
Office Establishment	4,540		
Allowances	1,413		
Supplies and Services	68		
Office Expenses	1,224		
		15,451	
Office of Account and Audit:			
Comptroller, Deputy Comptroller, and Assistant Comptrollers	3,315		
Office Establishment	38,855		
Allowances	489		
Office Expenses	940		
		43,599	
Presidency and District Offices:			
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	20,664		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents and Inspectors	72,649		
Office Establishments	579,460		
Allowances	38,260		
Supplies and Services	23,294		
Office Expenses	63,028		
		797,355	
Conveyance of Mails:			
Road Establishment	99,194		
Ferry Establishment	264		
Supplies and Services	437		
Contingent Road Charges and Allowances	4,464		
Bounty Money	1,160		
Payments to P. and O. Company for conveyance of Mails by non-contract Vessels	632		
Boat Establishment and Charges	2,786		
Mail Cart Establishment and Charges	43,843		
Railway Charges	20,154		
Payments to State Railways	85,279		
Bullock Train Establishment and Charges	9,619		
		267,832	
Subsidies		66,640	
Discount on Sale of Postage Stamps		13,568	
Stationery and Printing		(a)38,202	
Miscellaneous Charges of Post Office		5,176	
		1,247,823	

DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DÂK CHARGES IN BENGAL.

	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		
Imperial	3,197	...	...	...	...	...	...	...	...	3,197	3,197	
Provincial	...	6,224	4,529	86	710	...	11,873	7,926	10,542	41,890	41,890	1,251,020
Local	73	...	8,380	3,817	36,563	18,420	5,174	...	...	72,427	72,354	73
TOTAL	3,270	6,224	12,909	3,903	37,273	18,420	17,047	7,926	10,542	117,514	114,244	1,251,093
TOTAL CHARGES in INDIA											. Rx.	1,365,337

CHARGES IN ENGLAND:		
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	£ 59,900	
Stores for India	" 35,758	
TOTAL CHARGES in ENGLAND	£	95,658
EXCHANGE ON CHARGES IN ENGLAND	Rx.	57,550
TOTAL CHARGES of the POST OFFICE	Rx.	1,518,545

N.B.—The estimated amount of Sea Postage retained by India is £4,124

(*a*) Includes Rx. 30,346 cost of Stationery, etc., supplied from Central Stores.

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1893.

RECEIPTS.	India.	England.	Exchange.	Capital.	Revenue.
INDIAN TELEGRAPHS. REVENUE.	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*
Imperial:					
Message Revenue . (*Account No. 28A*)	578,909	...	...	...	578,909
Rent of Wires and Instruments leased to Railways and Canals	155,150	...	...	...	155,150
Rent of Local and Private Lines . . .	15,120	...	...	...	15,120
Royalty from Telephone Companies . . .	1,254	...	...	...	1,254
Recoveries from Guarantors	4,124	...	...	...	4,124
Miscellaneous Revenue	2,774	...	...	...	2,774
TOTAL INDIAN TELEGRAPHS, IMPERIAL .	757,331	...	...	...	757,331
INDO-EUROPEAN TELEGRAPHS. REVENUE.					
Imperial:					
Message Revenue . . (*Account No. 28B*)	163,960	*—6,802*	*—4,092*	...	153,066
Joint Purse Agreement—Net difference between receipts and payments	...	*—15,535*	*—9,346*	...	*—24,881*
Miscellaneous Revenue	1,196	877	528	...	2,601
TOTAL INDO-EUROPEAN TELEGRAPHS .	165,156	*—21,460*	*—12,910*	...	130,786
Add—Payments in England taken in reduction of receipts	...	30,985	18,641	...	49,626
TOTAL .	165,156	9,525	5,731	...	180,412
TOTAL REVENUE, TELEGRAPH DEPARTMENT .	922,487	9,525	5,731	...	937,743
GRAND TOTAL .	...	...	...	937,743	
CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines (*Account No. 28C*)	176,236	...	...	176,236	...
Buildings " "	23	...	...	*23*	...
Apparatus and Plant " "	9,420	...	...	9,420	...
Stores and other Suspense Accounts " "	*—104,058*	79,664	47,928	23,534	...
	81,621	79,664	47,928	209,213	...
DEDUCT:					
Receipts on Capital Account, &c. . . .	*1,640*	...	...	*1,640*	...
TOTAL CAPITAL .	79,981	79,664	47,928	207,573	...
REVENUE:					
General Charges (*Account No. 28E*)	122,235	5,930	3,568	...	131,733
Maintenance of Lines " "	85,363	...	...	...	85,363
Working and Maintenance of Signal Offices " "	292,818	...	...	...	292,818
Suspense Accounts . . " "	*—634*	...	...	...	*—634*
TOTAL REVENUE .	499,782	5,930	3,568	...	509,280
TOTAL INDIAN TELEGRAPHS carried over .	579,763	85,594	51,496	207,573	509,280

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1893—*continued.*

	India.	England.	Exchange.	Capital.	Revenue.
	Rx.	£	*Rx.*	*Rx.*	*Rx.*
Brought forward	579,763	85,594	51,496	207,573	509,280
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
Persian Gulf Section:					
Buildings . . (*Account No. 28 F*)	(*a*)115	...	...	115	...
Stores and other Suspense Accounts . . . . . „ „	*—15,045*	5,828	3,507	*—5,710*	...
TOTAL PERSIAN GULF SECTION . .	*—14,930*	5,828	3,507	*—5,595*	...
Persian Section:					
Buildings . . (*Account No. 28 F*)	...	...	...	...	...
Stores and Suspense Account „ „	56	...	...	56	...
Subsidies and Political Charges „ „	...	...	...	...	...
TOTAL PERSIAN SECTION . .	56	...	...	56	...
TOTAL CAPITAL . .	*—14,874*	5,828	3,507	*—5,539*	...
REVENUE:					
Persian Gulf Section:					
General Charges (*Account No. 28 G*)	9,026	1,332	802	...	11,160
Cable Maintenance . „ „	19,022	...	...	...	19,022
Maintenance of Lines . „ „	3,265	...	...	...	3,265
Working and Maintenance of Signal Offices . „ „	16,501	...	...	...	16,501
Subsidies and Royalties . „ „	2,983	...	...	...	2,983
TOTAL .	50,797	1,332	802	...	52,931
Charges by other Departments . .	663	...	...	...	663
TOTAL PERSIAN GULF SECTION . . .	51,460	1,332	802	...	53,594
Persian Section:					
General Charges . (*Account No. 28 H*)	9,754	505	303	...	10,562
Maintenance of Lines . „ „	11,837	...	...	...	11,837
Working and Maintenance of Signal Offices . „ „	9,268	...	...	...	9,268
TOTAL PERSIAN SECTION . .	30,859	505	303	...	31,667
TOTAL REVENUE . .	82,319	1,837	1,105	...	85,261
TOTAL INDO-EUROPEAN TELEGRAPHS . .	67,445	7,665	4,612	*—5,539*	85,261
ADD:—Payments in England taken in reduction of Receipts	...	30,985	18,641	...	49,626
TOTAL .	67,445	38,650	23,253	*—5,539*	134,887
RED SEA TELEGRAPH:					
Annuities to Shareholders of the late Red Sea and India Telegraph Company .	...	18,027	10,845	..	28,872
TOTAL CHARGES, TELEGRAPH DEPARTMENT .	647,208	142,271	85,594	202,034	673,039
GRAND TOTAL .				875,073	

(*a*) Expenditure in other Departments.

No. 28A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.	TOTAL.
	Rs.
Receipts:	
Sale of Telegraph Stamps	651,537
Postage Stamps on Messages	111,343
State-bearing Messages, &c.	70,985
From other Telegraph Administrations	30,501
TOTAL	864,366
Deduct:	
Payments to other Telegraph Administrations	281,854
Refunds of Over-charges and Delivery Charges	3,603
TOTAL DEDUCTION	285,457
NET MESSAGE REVENUE	578,909

No. 28B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPH.	India.	England.	Exchange.	TOTAL.
	Rs.	£	Rs.	Rs.
Receipts from other Telegraph Administrations	158,773	8,648	5,203	172,624
Cash collections in Gulf Section	3,130	...	...	3,130
" Persian Section	4,343	...	...	4,343
TOTAL	166,246	8,648	5,203	180,097
Deduct:				
Payments to other Administrations	2,286	15,450	9,295	27,031
NET MESSAGE REVENUE	163,960	—6,802	—4,092	153,066

No. 28C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1892-93.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:	Rs.	Rs.	Rs.	Rs.	Rs.
Telegraph Lines:					
Departmental, Railway and Canal } Account No. 28D	142,617	...	142,617	3,777,005	3,919,622
Under Agreement } Account No. 28D	23,423	...	23,423	124,268	147,691
Temporary Lines for military purposes	...	...	...	—5,675	—5,675
Gilgit Lines	10,196	...	10,196	...	10,196
Total Telegraph Lines	176,236	...	176,236	3,895,598	4,071,834
Telegraph Buildings:					
Signal Offices	17	7,644	7,661	486,020	493,681
Quarters for Staff	...	...	...	1,293	1,293
Cable Houses and Tanks	...	...	...	3,860	3,860
Store Houses	6	443	449	38,283	38,732
Workshop Buildings	...	621	621	27,741	28,362
Total Buildings	23	8,708	8,731	557,197	565,928
Apparatus and Plant:					
Equipment of Signal Offices	8,635	...	8,635	186,174	194,809
Miscellaneous	785	...	785	16,519	17,304
Total Apparatus and Plant	9,420	...	9,420	202,693	212,113
Stores	23,638	...	23,638	350,845	374,483
Other Suspense Accounts	—104	...	—104	183	79
Exchange on all Expenditure in England prior to 1887-88	...	...	...	240,944	240,944
	23,534	...	23,534	591,972	615,506
TOTAL	209,213	8,708	217,921	5,247,460	5,465,381
Deduct:					
Receipts on Capital Account, &c.	1,640	...	1,640	29,080	30,720
TOTAL CAPITAL IMPERIAL	207,573	8,708	216,281	5,218,380	5,434,661
PROVINCIAL:					
Telegraph Lines	...	...	...	5,237	5,237
" Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL PROVINCIAL	...	...	...	5,237	5,237
TOTAL CAPITAL EXPENDITURE	207,573	8,708	216,281	5,223,617	5,439,898

No. 28D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1892-93.

List of Lines constructed.	Outlay during the year.
	Rx.
DEPARTMENTAL LINES.	
Assam Division.	
Constructing a line from Chhatak to Sanamganj	1,299
Dacca Division.	
Constructing a line from Dinagepur to Maldah	1,929
" " Sherpur to Mohendragunj	1,108
Laying a cable on the line from Nasirpur Bank to Karmachur Cable House	1,597
Bengal Division.	
Erecting a 300lb per mile H. D. C. wire from Naihati junction to Bengal-Nagpur Railway Junction, Asansole	2,289
Nagpur Division.	
Erecting a 300lb H. D. C. wire as part of a through wire Calcutta to Madras on the line from Asensole to Nagpur	13,396
Dismantling the line from Kareli to Saugor	*—1,986*
Bombay Division.	
Erecting an additional 600lb wire from Songad Station Terminal to Jetpore C. O.	1,016
Constructing the line from Bassein Road to Ahmedabad	16,245
Constructing the line from Bombay to Bassein Road	1,551
East Coast Division.	
Erecting an extra wire along East Coast Railway from Bezvada to Vizagapatam	2,771
Constructing the line from Balasore to Contai	1,313
Erecting an extra wire (copper) from Vizagapatam to Cuttack	4,414
Malabar Division.	
Constructing a line from Mangalore to Udipi	1,581
Punjab Division.	
Erecting a wire on the line from Badami Bagh Junction to Lalamusa Junction	1,016
Erecting a wire on the line from Lalamusa Junction to Rawalpindi Office	1,176
Rajputana Division.	
Erection of a line from Ajmere to Dawsa and an extra wire from Ajmere to Agra	11,468
TOTAL	62,183
Minor items each costing less than Rx. 1,000	27,340
Add—Share of establishment	(a)13,428
" store contingencies	2,233
TOTAL DEPARTMENTAL LINES	105,184
GILGIT LINES.	
Punjab Division.	
Constructing the line from Srinagar to Astor	5,811
Reconstructing the line and adding an extra wire from Kohala to Srinagar	4,385
TOTAL GILGIT LINES	10,196
RAILWAY AND CANAL LINES.	
Arakan Division.	
Constructing the line for the Bengal-Assam Railway from Chittagong to Comilla	1,905
Constructing a branch line for the Bengal-Assam Railway from Laksam to Chandpur	1,140
Assam Division.	
Constructing a temporary line along Bengal-Assam Railway from Badarpur to Comilla	6,075
Constructing a temporary line along Bengal-Assam Railway from Gauhati to Lumding	5,208
Carried forward	14,328

List of Lines constructed.	Outlay during the year.
	Rx.
Brought forward	14,328
Railway and Canal Lines—*continued.*	
Dacca Division.	
Constructing a line for the Bengal Dooars Railway from Jalpaiguri to Balabari	1,425
Bellary Division.	
Constructing the line from Vadahalli to Mysore Frontier	2,200
Bengal Division.	
Constructing the line from Burakar to Khooridi	1,912
Bombay Division.	
Constructing the line from Jetalsar to Rajkot	1,887
Upper Burma Division.	
Constructing a temporary line for Mu Valley State Railway from Gyodoung to Katha *viâ* Nahakoung and Nahakoung to Mohuin	1,458
East Coast Division.	
Erecting a second wire, Vizianagram to Berhampore	2,036
Nagpore Division.	
Constructing a temporary line along the Bina-Guna Railway from Bina to Guna	2,256
Oudh and Rohilkhand Division.	
Constructing the line from Lucknow to Rai Bareli	1,240
" " along the Railway from Bareilly to Moradabad *viâ* Rampur	1,722
Punjab Division.	
Constructing the line from Romnia to Basal	1,322
Rajputana Division.	
Completing with three wires the line from Jodhpur to Kuchaman road	*—2,116*
Madras Division.	
Kurnool Canal lines	*—3,660*
TOTAL	26,010
Minor items, each costing less than Rx.1,000	5,910
Add—Share of establishment	(a)4,788
" store contingencies	725
TOTAL RAILWAY AND CANAL LINES	37,433
LINES UNDER AGREEMENT.	
Bombay Division.	
Constructing the line from Broach to Nandod	1,429
Burma Division.	
Constructing the line from Maubin to Pyapon with a loop into Kyaiklat	3,387
Dacca Division.	
Erecting a line from Farridpur to Madaripur	1,952
Indore Division.	
Constructing the line from Deoli to Kotah	1,669
" " Kotah to Jhalrapatam	1,454
Nagpore Division.	
Constructing the line from Hoshangabad City Post Office to Betul Post Office	1,160
Constructing the line from Jubbulpore to Mandla	1,188
" " " Seoni to Chindwara	1,410
" " " Saugor to Damoh	1,107
TOTAL	14,756
Minor items, each costing less than Rx. 1,000	5,356
Add—Share of establishment	(a)3,017
" store contingencies	294
TOTAL LINES UNDER AGREEMENT	23,423

(a) Share of Establishment, Departmental Lines . . Rx. 13,428
Ditto ditto, Railway Lines . . . " 4,788
Ditto ditto, Lines under Agreement . . " 3,017

As in Note (a), p. 59 . . " 21,233

No. 28E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1893.

		General Charges.	Line Maintenance.	Signalling.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*
GAZETTED OFFICERS:					
Direction and Divisional Supervision		54,907	...	...	54,907
Account Office		2,909	...	...	2,909
Check Office		1,675	...	...	1,675
Stores, Workshop and Electrician		3,526	...	...	3,526
OFFICE ESTABLISHMENTS:					
Direction		3,718	...	...	3,718
Divisional		5,202	2,775	20,570	28,547
Account		6,673	...	...	6,673
Message Check		5,068	...	...	5,068
Stores, Workshop and Electrician		3,584	...	...	3,584
SUBORDINATES:					
Sub-Assistant Superintendents		21,816	4,731	2,665	29,212
Inspectors, &c.		1,610	5,986	...	7,596
Telegraph Masters and Signallers		1,661	718	159,234	161,613
Military Signallers		...	...	11,378	11,378
Line and Signal Office Establishments, &c.		...	14,822	1,249	16,071
Temporary Establishment		2,154	196	2,859	5,209
Total Salaries		114,503	29,228	197,955	341,686
Furlough Allowances, &c.		9,498	...	...	9,498
Allowances for special localities, &c.		6,872	1,481	30,353	38,706
Travelling Allowances		10,578	5,135	8,343	24,056
Total Salaries and Establishments		141,451	35,844	236,651	413,946
Deduct Charge to Capital:					
Portion charged to Works	(a) *21,236*	*21,236*	...	...	*21,236*
Do. do. other Departments	*3,222*	*1,079*	*389*	*1,754*	*3,222*
Workshop Outturn	(b) *4,532*	*4,532*	...	...	*4,532*
		26,847	*389*	*1,754*	*28,990*
NET CHARGE TO REVENUE		114,604	35,455	234,897	384,956
Payments to Postal Department for working Combined Offices		...	...	33,503	33,503
Apparatus and Plant		876	812	13,130	14,818
Repairs to Lines		...	47,943	...	47,943
Repairs to Buildings		...	305	...	305
Rent of Offices		177	460	2,277	2,914
Office Contingencies		12,537	388	8,286	21,211
Store Contingencies		3,539	...	725	4,264
Suspense		*—634*	...	...	*—634*
		16,495	49,908	57,921	124,324
GRAND TOTAL		131,099	85,363	292,818	509,280
India	*Rx.*	121,601	85,363	292,818	499,782
England	£	5,930	...	...	5,930
Exchange	*Rx.*	3,568	...	...	3,568

(a) Telegraph Lines Rx. 21,233, *see* Note (a), page 58. (b) Charged to Stores, Capital—item Rx. 23,038 in Account No. 28C, page 57.

No. 28F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1892-93.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
PERSIAN GULF SECTION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Telegraph Lines	...	...	...	108,770	108,770
Telegraph Cables	...	...	...	715,673	715,673
Carried forward	...	...	...	824,443	824,443

No. 28F.—Statement showing Capital Cost of Indo-European Telegraph Lines defrayed from the Revenues of India to end of 1892-93—*continued.*

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	...	...	...	824,443	824,443
Telegraph Buildings:					
Signal Offices	...	...	...	58,030	58,030
Quarters for Staff	...	115	115	2,263	2,378
Cable Houses and Tanks	...	...	...	1,177	1,177
Store Houses	...	...	...	2,798	2,798
Total Buildings	...	115	115	64,268	64,383
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	30,548	30,548
Subsidies and Political Charges	...	...	...	11,342	11,342
Apparatus and Plant—Miscellaneous	...	...	...	1,293	1,293
Stores	—5,630	...	—5,630	31,644	26,014
Other Suspense Accounts	—80	...	—80	204	124
Exchange on all Expenditure in England prior to 1887-88	...	...	...	5,412	5,412
	—5,710	...	—5,710	80,443	74,733
	—5,710	115	—5,595	969,154	963,559
Deduct—					
Receipts on Capital Account	...	...	...	5,601	5,601
TOTAL PERSIAN GULF SECTION	—5,710	115	—5,595	963,553	957,958
PERSIAN SECTION:					
Telegraph Lines	...	...	...	152,905	152,905
Telegraph Buildings:					
Signal Offices	...	...	...	4,520	4,520
Quarters for Staff	...	...	...	4,770	4,770
Total Buildings	...	...	...	9,290	9,290
Other Suspense Accounts	56	...	56	524	580
Subsidies and Political Charges	...	...	...	7,092	7,092
Exchange on all Expenditure in England prior to 1887-88	...	...	...	2,156	2,156
	56	...	56	171,967	172,023
Deduct—					
Receipts on Capital Account	...	...	...	410	410
TOTAL PERSIAN SECTION	56	...	56	171,557	171,613
TURKISH LINE	...	...	...	16,399	16,399
TOTAL CAPITAL EXPENDITURE	—5,654	115	—5,539	1,151,509	1,145,970

No. 28G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges.	Cable Maintenance.	Line Maintenance.	Signalling.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GULF SECTION:					
London Office, including Constantinople Office	366	...	...	...	366
Gazetted Officers:					
Direction and Supervision	5,327	...	...	...	5,327
Engineering and Electrician	426	3,362	...	...	3,788
Accounts	...	...	...	966	966
Office Establishments:					
Direction	813	...	...	...	813
Message Check	...	...	...	591	591
Accounts	603	...	...	...	603
Stores and Workshops	143	...	...	737	880
Subordinates:					
Sub-Assistant Superintendent	133	...	...	...	133
Signallers, &c.	...	...	...	10,785	10,785
Cable Establishment	...	1,719	...	...	1,719
Cable Steamer Establishment	...	1,724	...	...	1,724
Medical Establishment	638	...	...	...	638
Line and Signal Office Establishment	...	...	1,242	850	2,092
Temporary Establishment	...	...	...	233	233
Total Salaries	8,083	6,805	1,242	14,162	30,292
Furlough Allowances, &c.	1,767	...	...	...	1,767
Travelling Allowances	528	172	...	194	894
Allowances for special localities	47	60	...	381	488
Total Salaries and Establishment	10,425	7,037	1,242	14,737	33,441
Royalties to Patentees	...	...	...	...	...
Stationery and Printing	43	...	...	...	43
Repairs of Lines, Offices, and Cables	...	6,289	2,023	32	8,344
Advertising Charges, Expenses of the Berne Bureau	...	...	...	77	77
Rent of Offices	...	...	...	504	504
Coal and other Stores for Cable Steamer	...	3,652	...	...	3,652
Provision for Crew	...	2,029	...	...	2,029
Store-keeping	143	...	...	...	143
Office Contingencies, &c.	183	15	...	1,151	1,349
	369	11,985	2,023	1,764	16,141
TOTAL	11,160	19,022	3,265	16,501	49,948
Subsidies to Chiefs (*a*)	2,983	...	...	...	2,983
Charges by other Departments	...	...	...	663	663
GRAND TOTAL	14,143	19,022	3,265	17,164	53,594
India *Rx.*	12,009	19,022	3,265	17,164	51,460
England £	1,332	...	...	...	1,332
Exchange *Rx.*	802	...	...	...	802

(*a*) Excluding Rx. 1,225 Royalty paid to the Shah of Persia charged under Political (Account No. 37).

No. 28H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
PERSIAN SECTION—				
London Office	183	...	...	183
Salaries:				
Gazetted Officers:				
Direction and Supervision	5,403	...	...	5,403
Accounts	...	...	...	...
Medical Officers	1,509	...	...	1,509
Carried forward	6,912	...	...	6,912
	183	...	...	183

No. 28H.—Details of Working and Maintenance of the Indo-European Telegraphs—*continued.*

	General Charges.	Line Maintenance.	Signalling.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	183	...	...	183
	6,912	...	...	6,912
PERSIAN SECTION—*contd.*				
Office Establishments:				
Direction	610	...	...	610
Divisional	...	...	...	...
Accounts	302	...	...	302
Stores	95	...	...	95
Medical	49	...	...	49
Subordinates:				
Workshop Foreman	...	...	120	120
Inspectors	...	2,602	...	2,602
Signallers, &c.	...	...	5,562	5,562
Interpreters	...	...	332	332
Line and Signal Office Establishment	...	1,362	405	1,767
Temporary Establishment	...	...	...	...
Sub-Assistant Superintendent	67	...	...	67
Total Salaries	8,035	3,964	6,419	18,418
Furlough Allowances, &c.	625	...	...	625
Allowances for special localities, &c.	321	490	589	1,400
Travelling Allowances	921	1,135	386	2,442
Total Salaries and Establishment	9,902	5,589	7,394	22,885
Rewards for passing examinations in language	90	...	...	90
Stationery and Printing	21	...	...	21
Repairs, &c., of Lines and Buildings	...	6,155	477	6,632
Office Contingencies	350	93	1,397	1,840
Store-keeping	16	...	...	16
	477	6,248	1,874	8,599
GRAND TOTAL	10,562	11,837	9,268	31,667
India . . . . . Rx.	9,754	11,837	9,268	30,859
England . . . . . £	505	...	...	505
Exchange . . . . . Rx.	303	...	...	303

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1893.

RECEIPTS.	Calcutta.	Bombay.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	
Seignorage on Gold	117	...	117	
Seignorage on Silver	55,106	201,019	256,125	
Assay fees	...	307	307	
Gain on Coinage Operations	2,254	7,648	9,902	
Gain on Copper Coinage	37,893	...	37,893	
Sale of old Stores and Materials	335	125	460	
Miscellaneous Receipts	4,114	1,338	5,452	
TOTAL INDIA . Rx.	99,819	210,437	310,256	310,256
RECEIPTS IN ENGLAND:				
Proceeds of sale of Indian Coins sent for Assay			£	49
EXCHANGE ON RECEIPTS IN ENGLAND			Rx.	30
TOTAL RECEIPTS under the head "MINT" Rx.				310,335

CHARGES.	Calcuttta.	Bombay.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	
Establishment and Contingencies:				
Direction and Office	7,534	8,325	15,859	
Bullion Establishment	1,162	...	1,162	
Operative Establishment	18,667	13,176	26,843	
Assay Establishment	5,141	5,800	10,941	
Office Expenses	3,711	1,681	5,392	
	31,215	28,982	60,197	
Loss on Coinage:				
Loss of Weight in coining Gold	1	...	1	
Loss of Weight in coining Silver	2,742	...	2,742	
Loss on melting Remittances	2,833	...	2,838	
Cost of Copper Alloy	1,637	...	1,637	
Value of Copper used for Contingent purposes	9	15,308	15,317	
	7,227	15,308	22,535	
Purchase of Local Stores:				
Cost of Country Coal, Oil, etc.	5,233	7,649	12,882	
TOTAL INDIA . Rx.	43,675	51,939	95,614	95,614
			£	
CHARGES IN ENGLAND—Cost of Assay of Indian Coins			28	
Stores for India			10,207	10,235
EXCHANGE ON CHARGES IN ENGLAND			Rx.	6,158
TOTAL CHARGES under the Head "MINT" Rx.				112,007

	Calcutta.	Madras. (a)	Bombay.	TOTAL.
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Pensions and Gratuities to Mint Servants	753	131	1,537	2,421
Value of Stationery supplied	16	...	19	35
Value of Printing executed by Government Press	67	...	129	196
Note.—This does not include Absentee and Pension Allowances in England.				
	836	131	1,685	2,652
Estimated Value of Mint Buildings on 31st March 1893	161,421	56,600	276,251	494,272

COINAGE DURING THE YEAR.	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
Silver:		*Rx.*		*Rx.*		*Rx.*
Rupees { British Indian Coin	26,607,470	2,660,747	93,300,000	9,330,000	119,907,470	11,990,747
Rupees { Bikaneer new Coin	...	...	100,000	10,000	100,000	10,000
Half Rupees	1,760,573	88,029	1,104,000	55,200	2,864,573	143,229
Quarter Rupees	6,483,979	162,099	4,058,800	101,470	10,542,779	263,569
Eighth Rupees	6,971,451	87,143	9,347,200	116,840	16,318,651	203,983
Copper:						
Quarter-Annas	68,131,253	106,455	...	...	68,131,253	106,455
Half-Pice	4,774,338	3,730	...	...	4,774,338	3,730
Pie-Pieces	13,792,523	7,184	...	...	13,792,523	7,184
Ceylon Five Cents	1,000,000	5,000	...	...	1,000,000	5,000
Ceylon Cents	5,000,000	5,000	...	...	5,000,000	5,000
Single Pice of the Imperial British East Africa Co.	2,400,000	3,750	...	...	2,400,000	3,750
	136,921,587	3,129,137	107,910,000	9,613,510	244,831,587	12,742,647

(a) Coinage Operations in Madras Mint discontinued from 1st September 1869.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section D.—Civil Departments.

Revenue *Rx.* 1,607,876. Expenditure *Rx.* 14,259,912.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
General Administration	30	Expenditure	66	...	...	1,871,825
"	30A	Details of Charges under Secretariats	67	350,846	...	...
"	30B	" " Tour Charges	67	31,343	...	...
"	30C	Net Receipts in the Paper Currency Department	68	275,025	...	...
Law and Justice	31A	Receipts	69	...	686,641	...
"	31B	Expenditure	70	...	...	3,795,172
"	31C	Details of Charges under High Courts, &c.	71	297,135	...	...
"	31D	" " Civil and Sessions Courts	71	1,278,934	...	...
"	31E	" " Criminal Courts	71	1,026,986	...	...
"	31F	" " Jails	72	795,917	...	...
"	31G	" " Convict Charges	72	121,426	...	...
Police	32	Receipts and Expenditure	73	...	395,967	3,873,645
Marine	33A	Receipts	74	...	156,855	...
"	33B	Expenditure	75	...	...	857,109
Education	34	Receipts and Expenditure	79	...	210,287	1,437,024
Ecclesiastical	35	Expenditure	80	...	...	168,107
Medical	36A	Receipts	81	...	71,882	...
"	36B	Expenditure	81	...	...	941,642
Political	37	Expenditure	82	...	...	842,117
Scientific and other Minor Departments	38A	Receipts	84	...	86,244	...
"	38B	Expenditure	85	...	...	473,271
		Total	...	...	1,607,876	14,259,912

No. 30.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.	Grand Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salary of Governor General	25,080	...	...	...	...	...	...	...	...	...	25,080	
Salaries of Governors	...	...	...	...	...	...	...	...	12,000	12,000	24,000	
" of Lieutenant-Governors	...	...	...	...	...	9,600	9,627	9,533	...	...	28,760	
" of Chief Commissioners	...	4,800	...	6,795	4,800	...	...	...	...	...	16,395	
of Commissioner in Sindh including Salary, Establishments, etc.	...	...	...	...	...	...	...	...	...	11,251	11,251	
Staff and Household Charges	24,056	600	...	2,012	493	2,277	3,842	1,996	(a) 14,394	(a) 18,834	68,504	
Durbar Fund	14,500	...	...	...	...	...	...	...	...	...	14,500	
												188,490
Executive Council	39,457	...	...	...	...	...	...	...	12,691	12,100	64,248	
Legislative Council	16,719	...	...	...	...	2,221	228	...	1,545	570	21,283	
Military Secretary: Salaries, Establishment, etc.	44,388	...	...	...	...	...	...	...	5,698	7,384	57,470	
Public Works Secretary: Salaries, Establishment, etc.	28,878	...	...	...	...	...	...	...	...	...	28,878	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30A)	127,646	11,669	65	25,821	8,857	53,580	29,413	24,093	31,749	37,953	350,846	
Tour Charges (as per Details in Account No. 30B)	12,032	1,513	...	636	622	3,991	5,734	5,999	472	344	31,343	
												554,068
Salaries, Establishment, and Contingencies of:												
Board of Revenue	...	...	...	...	...	29,404	26,912	...	17,637	...	73,953	
Financial Commissioner	...	...	...	8,646	...	...	...	19,782	...	...	28,428	
Inspector General of Stamps, Registration, and Excise	...	2,499	...	...	4,746	...	4,740	4,312	...	5,809	22,106	
Commissioners: Salaries, Establishments, etc.	127	19,914	19,491	20,585	5,021	55,435	48,415	32,973	...	23,232	225,193	
												349,680
Salaries, Establishment, and Contingencies of:												
Comptroller General, Accountants General and Comptrollers	37,322	8,127	200	21,063	5,077	33,966	22,241	18,087	24,932	26,059	197,074	
Accountant General, Public Works Department	24,841	...	...	...	...	...	...	...	...	...	24,841	
Paper Currency Department (*vide* Act. No. 30C)	10,470	...	...	2,314	...	...	1,271	1,235	2,632	8,565	26,487	
Reserve Treasury	457	...	...	...	...	...	...	...	70	...	527	
Allowances to Presidency Banks	16,399	...	...	...	...	1,437	...	...	3,185	7,774	28,795	
												277,724
General Establishment of Local Funds (including Wards Establishment)	133	2,784	205	1,070	280	30,830	5,362	12,896	28,525	10,491	92,576	92,576
			19,961	88,942								
Total Charges in India . Rx.	422,505	51,906	108,903		29,896	222,741	157,785	130,906	155,530	182,366		1,462,538
											£	
Charges in England:												
Salaries of the Secretary of State and Council for India and Establishment											135,382	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52											6,507	
Store Department: Wages of artificers and labourers, etc.											27,073	
Bank of England and Bank of Ireland for management of Debt											48,596	
Law Charges, Postage of Despatches and Telegrams to India											6,822	
Books and Newspapers supplied to India, not invoiced as stores											455	
Expenses in connection with the Indian Currency Committee											121	
Expenses of cataloguing the records of the India Office											533	
Expenses of the Delegates of India at the International Monetary Conference at Brussels											193	
Office Contingencies											10,686	
Stores for India:												
Currency Notes, etc.											236,373	
											19,172	
												255,545
Exchange on Charges in England . Rx.												153,742
Total General Administration Charges . Rx												1,871,825

(a) Includes Rx. 10,000 and Rx. 9,100 Expenditure from Contract Allowance in Madras and Bombay respectively.

No. 30A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1893.

	Rx.	Rx.
INDIA, GENERAL.		
Secretariats:		
Financial Department	35,328	
Home Department	24,246	
Foreign Department	44,436	
Revenue and Agricultural Department	19,238	
Translator's Department	740	
Officer in charge of the Records of the Government of India	3,658	
		127,646
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		11,669
BURMA.		
Secretaries to the Chief Commissioner:		
Upper Burma:		
Salaries, Establishment, and Contingent Charges	65	
Lower Burma:		
Salaries, Establishment, and Contingent Charges:		
General Department	22,129	
Translator's Department	3,692	
	25,821	
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		25,886
BENGAL.		
Secretaries to Government:		8,857
Judicial and Political Departments	16,728	
Revenue and General Departments	14,627	
Financial and Municipal Departments	12,603	
Marine Department	1,456	
	45,414	
Allowance and Contingent Charges	(a)4,752	
Translator's Department	2,986	
Librarian's Department	428	
		53,580
NORTH-WESTERN PROVINCES AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		29,413
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		24,093
MADRAS.		
Secretaries to Government:		
Public, etc., Departments	14,822	
Revenue Department	10,058	
Translator's Department	2,981	
Local and Municipal Department	2,324	
Other Establishments and Services	1,564	
		31,749
BOMBAY.		
Secretaries to Government:		
Political, Secret, Judicial, Educational, and Legislative Departments	16,831	
Revenue, Financial and General Departments	14,909	
Separate Department	2,264	
Translator's Department	3,709	
Payments to Officers of other Provinces	240	
		37,953
TOTAL CHARGES UNDER SECRETARIATS, &C. Rx.		350,846

(a) Includes Allowances and Contingent Charges of the Judicial, Revenue, Financial, and Marine Departments.

No. 30B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tour and Extra Allowances to Clerks and Servants	274	...	...	...	...	3,985	...	...	...	...	4,259
Travelling Allowances	1,161	564	...	561	466	...	874	308	472	45	4,451
Special Train	2,648	...	...	...	...	...	335	...	...	...	2,983
Posting Bullock Train and Railway Train hire	...	...	...	...	...	...	3,437	...	...	...	3,437
Purchase and Repair of Tents, and Camp Establishment and Furniture	275	485	...	34	3	...	484	6	...	...	1,287
Miscellaneous	7,674	464	...	41	153	6	604	5,685	...	299	14,926
TOTAL TOUR CHARGES Rx.	12,032	1,513	...	636	622	3,991	5,734	5,999	(a)472	(a)344	31,343
			636								

(a) The Tour Charges in these Provinces are met from the Contract Allowances shewn under Staff and Household Charges.

No. 30C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1893.

RECEIPTS:	Rx.	Rx.
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX, 1882—*see* Account No. 24, page 46, Interest Receipts.	326,379	
Miscellaneous Receipts	1,009	
TOTAL RECEIPTS . Rx.		327,388

Note.—Amount of Securities held on the 31st March 1893 was as follows:—

	Amount.	Cost Price.
	R	R a. p.
4 per cent.	8,15,95,000	8,00,00,000 0 0

CHARGES:

	Rx.	Rx.
Charges in the Department—		
Salaries and Establishment Charges	23,612	
Travelling Allowances	111	
Purchase of Stationery	10	
House, Lighting, Police, and Water Rates	707	
Service Telegrams	91	
Purchase of Service Stamps	343	
Cost of Chests, Bags, and Locks	49	
Dead Stock (Cost of Office Furniture, etc.)	95	
Freight on Note Forms paid in India	4	
Charges for Remittance	13	
Contingencies	1,452	
As in Acct. No. 30 Rx.		26,487
Charges in other Departments—		
Salary	640	
Pensions and Gratuities	1,266	
Cost of Note Forms received from England, including Freight	22,268	
Value of Stationery supplied	261	
Value of Printing executed by Government Press	408	
Repairs of Buildings and other Public Works Charges connected with the Department	1,033	
		25,876
TOTAL CHARGES . Rx.		52,363
NET PROFIT IN 1892-93 . Rx.		275,025

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Courts of Law:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale-proceeds of Unclaimed and Escheated Property	6,147	1,718	1,432	1,210	684	2,754	2,064	1,652	1,316	5,391	24,368
Court Fees realized in Cash	89	1,236	38	75	220	3,633	22,816	601	1,884	846	31,438
General Fees, Fines, and Forfeitures	4,676	10,565	13,005	33,035	8,704	76,571	27,902	38,378	59,418	32,057	304,311
Pleadership Examination Fees	...	6	...	...	97	2,282	806	...	2,873	21	6,085
Miscellaneous Fees and Fines:											
Record Room Receipts	...	...	...	...	...	4	97	1,548	...	3,320	4,969
Other Receipts	...	234	400	74	24	7	6	1	203	247	1,196
Miscellaneous	9	277	396	585	47	1,588	220	112	616	1,227	5,077
TOTAL COURTS OF LAW	10,921	14,036	15,271	34,979	9,776	86,839	53,911	42,292	66,310	43,109	377,444
Jails:											
Sale-proceeds of Jail Manufactures	1,854	18,073	11,154	26,823	1,199	90,908	39,279	13,826	32,852	10,494	246,462
Receipts on account of Thuggee School of Industry	...	8,347	...	...	...	...	...	...	...	...	8,347
Convict Receipts at Port Blair	26,633	...	...	...	...	...	...	...	...	..	26,633
Hire of Convicts	321	121	523	1,415	4,290	4	152	5,791	1,117	8,371	22,105
Other Jail Receipts	493	162	419	97	24	402	604	90	1,980	1 379	5,650
TOTAL JAILS	29,301	26,703	12,096	28,335	5,513	91,314	40,035	19,707	35,949	20,244	309,197
TOTAL RECEIPTS UNDER LAW AND JUSTICE. Rx.	40,222	40,739	27,367	63,314	15,289	178,153	93,946	61,999	102,259	63,353	686 641
			90,681								

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Courts of Law:											
Salaries, Establishments and Contingencies of:—											
High Courts (as per details in Account No. 31C.)	*Rx.* ...	*Rx.* ...	*Rx.* ...	*Rx.* ...	*Rx.* ...	*Rx.* 112,460	*Rx.* 38,356	*Rx.* ...	*Rx.* 53,302	*Rx.* 61,150	*Rx.* 265,268
Chief Court (as per details in Account No. 31C.)	...	...	...	...	...	...	...	31,867	...	...	31,867
Judicial Commissioner	536	5,920	5,164	6,037	...	...	11,540	...	...	3,898	33,095
Recorder's Court	...	...	...	7,458	...	...	...	...	...	...	7,458
Law Officers	352	300	585	4,888	621	27,947	12,194	6,735	15,413	16,437	85,472
Administrator General	...	...		...	...	...	...	...	...	300	300
Civil and Sessions Courts (as per details in Account No. 31D)	7,518	8,964	1,788	7,047	18,470	447,565	233,498	117,375	246,406	190,303	1,278,934
Criminal Courts (as per details in Account No. 31E)	18,503	61,259	74,202	85,307	34,459	224,644	154,951	135,487	110,296	127,878	1,026,986
Coroner's Court	...	...	...	...	...	1,281	...	...	...	1,340	2,621
Presidency Magistrate's Court	...	...	...	...	...	6,358	...	...	5,107	8,295	19,760
Courts of Small Causes	403	3,222	...	3,410	...	17,982	6,662	3,935	9,101	23,950	68,665
Pleadership Examination Charges	...	1	...	...	16	769	722	...	940	36	2,484
Refunds	301	1,625	5,507	9,783	851	13,188	4,185	5,825	8,188	3,761	53,214
TOTAL COURTS OF LAW	27,613	81,291	87,246	123,930	54,417	852,194	462,108	301,224	448,753	437,348	2,876,124
Jails:											
Jails (as per details in Account No. 31F)	7,169	54,472	34,542	76,097	8,539	211,352	139,267	96,831	102,962	64,686	795,917
Convict Charges at Port Blair and Nicobars (as per details in Account No. 31G)	121,426	...	...	...	...	...	...	...	...	...	121,426
Convict Charges at Straits Settlements	625	...	...	...	...	...	...	...	...	...	625
Refunds	...	...	22	2	9	1	34	12	...	12	92
TOTAL JAILS	129,220	54,472	34,564	76,099	8,548	211,353	139,301	96,843	102,962	64,698	918,060
			121,810	200,029							
TOTAL CHARGES IN INDIA . Rx.	156,833	135,763	321,839		62,965	1,063,547	601,409	398,067	551,715	502,046	3,794,184

	£	
CHARGES IN ENGLAND:		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, &c.	191	
Stores for India:		
Engines and Tea-roller for Port Blair, &c.	426	
		617
EXCHANGE ON CHARGES IN ENGLAND . Rx.		371
TOTAL CHARGES UNDER LAW AND JUSTICE . R		3,795,172

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1893.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Judges	60,574	24,381	20,408	28,226	31,421	165,010
Appellate Branch—Establishment and Contingencies	30,589	13,975	11,459	16,071	10,865	82,959
Original Branch—Establishment & Contingencies	21,297	...	...	9,005	18,864	49,166
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT Rx.	112,460	38,356	31,867	53,302	61,150	297,135

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1893.

	India, General.	Central Provinces.	BURMA. Upper.	BURMA. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges, and Moonsiffs.	3,440	7,675	1,262	4,149	6,488	224,408	121,194	71,624	104,434	89,039	633,713
Establishment	1,548	778	343	1,047	6,052	100,919	53,689	15,751	63,138	55,607	298,872
Ditto, Judicial Record	...	...	...	...	...	...	7,345	...	11	...	7,356
Service of Processes	2,173	...	159	316	4,635	79,179	40,922	21,047	65,720	33,085	247,236
Travelling Allowances	51	408	12	509	86	2,382	1,638	1,300	719	2,288	9,393
Diet of Witnesses	...	...	...	771	108	2,157	2,617	...	5,480	3,394	14,527
Service Postage	33	45	5	39	76	2,889	1,417	4,384	849	1,921	11,658
Other Contingent Charges	273	58	7	216	1,025	35,631	4,676	3,269	6,055	3,685	54,895
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	...	1,284	1,284
			1,788	7,047							
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS Rx.	7,518	8,964	8,835		18,470	447,565	233,498	117,375	246,406	190,303	1,278,934

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1893.

	India, General.	Central Provinces.	BURMA. Upper.	BURMA. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part* of Salaries of Magistrates and Deputy Commissioners.	2,520	16,233	15,461	16,995	8,546	49,860	52,115	32,327	11,841	27,365	233,263
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, &c.	3,834	13,316	27,099	26,738	12,108	84,784	33,351	31,793	38,121	56,677	327,821
Salaries of Cantonment, City, and Railway Magistrates, &c.	5,464	1,401	1,464	1,005	...	2,333	12,282	8,555	1,224	6,157	39,885
Establishments	4,030	17,195	17,986	19,028	8,118	47,710	35,731	37,549	39,661	14,165	241,173
Travelling Allowances	705	1,274	6,126	4,136	1,640	9,351	4,944	4,680	6,601	12,467	51,924
House-rent and other Allowances	120	...	...	55	86	322	226	579	...	187	1,575
Diet and Road Money to Witnesses	72	1,215	1,605	5,263	106	2,022	6,822	6,387	4,988	5,852	34,332
Service of Processes	...	7,617	2,086	9,607	739	11,389	...	...	142	...	31,580
Service Postage	253	1,114	410	737	583	2,293	1,766	8,192	223	3,359	18,930
Other Contingent Charges	1,505	1,894	1,965	1,743	2,533	14,580	7,714	5,425	7,495	749	45,603
Payments to Officers of other Provinces	...	...	..	...	...	...	...	...	...	900	900
			74,202	85,307							
TOTAL CHARGES UNDER CRIMINAL COURTS Rx.	18,503	61,259	159,509		34,459	224,644	154,951	135,487	110,296	127,878	1,026,986

* The remaining part is charged under "Land Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Inspection and General Superintendence	...	...	...	1,656	...	5,207	4,792	3,705	3,634	1,199	20,193
Presidency Jails	...	...		...	...	9,783	...	...	9,213	6,623	25,619
Central Jails	...	18,496	13,666	42,075	...	49,292	45,576	9,743	35,277	7,523	221,648
District Jails	5,529	10,937	14,790	13,952	6,621	60,693	53,814	54,241	20,086	30,299	270,962
Lock-ups	465	817	1,427	3,922	1,134	11,918	5,507	5,188	9,632	3,511	43,521
Convict Camps and Temporary Central Jails	...	...	...	...	50	...	...	9,704	...	5,778	15,532
School of Industry	...	2,109	...	1,319	...	3,912	3,935	...	...	1,197	12,472
Charges for Transportation of Convicts	...	36	...	75	...	...	250	200	1,138	168	1,867
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	24	24
Jail Manufactures	1,175	22,077	4,659	13,098	734	70,547	25,393	14,050	23,982	8,364	184,079
TOTAL CHARGES UNDER JAILS . . Rx.	7,169	54,472	34,542	76,097	8,539	211,352	139,266	96,831	102,962	64,686	795,917
			110,639								

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBAR for the Year ended 31st March 1893.

INDIA, GENERAL.	Rx.
Salary and Establishment of the Superintendent, including Judicial Establishment	12,871
Police Establishment	13,848
Medical, Commissariat, and other Establishments	11,163
Ecclesiastical Establishment, Chaplain	743
Commissariat Supplies	43,459
Stores, Clothing, Tools, &c.	6,967
Passage and Subsistence Money to Convicts	12,666
Freight	12,194
Miscellaneous Services, Supplies, and Contingencies	7,515
TOTAL CONVICT CHARGES AT PORT BLAIR, &c. . Rx.	121,426

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	1,853	225	448	477	2,518	1,905	1,282	4,328	15,934	28,970
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	635	12,189	...	...	619	6,086	55,290	...	5,715	80,534
Recoveries on account of Presidency Police	...		...	...	...	10,189	...	...	3,077	17,112	30,378
Recoveries on account of Village Police	...		...	...	61	20,384	...	2	...	...	20,447
Fees, Fines, and Forfeitures	784	17,525	4,040	6,298	8,218	51,860	29,017	11,709	33,425	35,685	198,561
Cash Receipts under the Arms Act	11	2	134	328	...	...	11	19	...	48	553
Contributions for Pensions	59	304	...	21	8	54	339	121	113	433	1,452
Miscellaneous	650	452	1,126	530	3,316	7,122	3,415	1,582	5,415	11,464	35,072
TOTAL POLICE RECEIPTS . Rx.	1,504	20,771	17,714	7,625	12,080	92,746	40,773	70,005	46,358	86,391	395,967
			25,339								
CHARGES.											
Presidency Police	...	...	...	...	...	75,631	...	...	26,362	22,923	124,916
Provincial Superintending Officers of the District Police	...	5,203	...	11,984	...	13,808	14,515	12,371	13,207	6,046	77,134
District Executive Force:											
District Superintendents and Assistants	2,667	16,283	20,335	25,378	5,256	44,474	40,597	35,813	29,696	21,387	241,886
Inspectors, Constables, etc.	32,721	95,195	116,517	120,592	27,603	273,049	274,720	191,782	253,216	240,984	1,626,379
Office and other Establishments	716	321	3,994	195	1,677	15,817	104	855	...	7,999	31,678
Police Hospitals, Establishments and Charges	96	1,258	...	...	247	2,714	2,107	...	2,378	528	9,328
Clothing	1,815	4,657	5,922	6,391	1,521	14,056	26,826	6,668	15,478	11,309	94,643
Arms and Accoutrements	291	1,766	7,314	282	1,167	1,111	11,325	13,338	5,699	2,636	44,929
Miscellaneous	3,337	11,778	25,574	23,713	4,833	51,180	25,166	24,170	47,762	31,153	248,666
Total District Executive Force . Rx.	41,643	131,258	179,656	176,551	42,304	402,401	380,845	272,626	354,229	315,996	2,297,509
Railway Police	3,282	2,042	2,176	4,001	113	10,341	9,915	13,118	1,569	12,069	58,626
Municipal and Cantonment Police	...	...	10,915	...	...	...	...	55,061	...	3,887	69,863
Village Police	...	...	...	7,543	106	23,483	257,188	...	646	92,897	381,863
Guards for the Customs and Salt Departments	...	...	...	...	...	...	...	...	17	...	17
Special Police	...	282	461,184	77,170	71,687	79,432	406	29,287	862	59,969	780,279
Cattle Pounds	95	5,829	92	427	2,429	3,939	9,521	3,152	25,211	12,580	63,275
Steam Boiler Inspection Establishment and Charges	...	...	...	705	...	2,218	...	...	...	2,368	5,291
Thuggee and Dacoity	11,755	...	...	...	...	...	11	...	...	...	11,766
Miscellaneous	...	...	8	9	...	...	4	423	...	364	808
Refunds	2	43	402	403	25	234	380	136	6	667	2,298
TOTAL POLICE CHARGES . Rx.	56,777	144,657	654,433	278,793	116,664	611,487	672,785	386,174	422,109	529,766	3,873,645
			933,226								

No. 33A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1893.

RECEIPTS.	India, General.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Pilotage Receipts	...	...	...	...	84,115	...	293	84,408
Cost of Work executed for Port and Local Funds and for Private Individuals	3,278	...	...	...	...	...	...	3,278
Hire of Vessels	2,409	...	...	...	...	...	...	2,409
Sale-proceeds of Vessels and Stores:								
Sale-proceeds of condemned stores	8,300	...	2	14	63	...	...	8,379
Miscellaneous	8,346	2	1,879	...	...	...	...	10,227
Registration and other Fees:								
Fees realized at the Shipping Office	...	...	144	...	2,898	...	6,226	9,268
Examination Fees	...	50	62	...	485	...	...	597
Fees under Merchant Seamen's Act of 1854	...	...	...	...	80	...	...	80
Other Fees	...	...	...	...	5	...	...	5
Freight, Passage and Tonnage	4	93	224	...	...	...	...	321
Miscellaneous:								
Deductions for Mess Money	...	...	...	...	1,233	...	...	1,233
Coast Light Dues	...	...	25,852	...	...	...	...	25,852
Other Items	6,094	460	979	72	3,097	23	73	10,798
TOTAL MARINE RECEIPTS . Rx.	28,431	605	29,142	86	91,976	23	6,592	156,855
		29,747						

No. 33 B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1893.

	Salaries and Establishments.	Contingencies.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL.			
GENERAL SUPERVISION AND ACCOUNTS.	Rx.	Rx.	
Naval Commander-in-Chief, India Station	1,000	...	1,000
Director and Deputy Director of the Royal Indian Marine	8,260	538	
Examiner of Marine Accounts	5,430	94	
	13,690	632	14,322
MARINE SURVEY ESTABLISHMENTS.			
Superintendent, Scientific and other Officers	6,149	} 355	
Office Establishment	607		
	6,756	355	7,111
MISCELLANEOUS SHORE ESTABLISHMENTS.			
Perim Light-house	363	520	
Miscellaneous	737	...	
	1,100	520	1,620
	Kidderpore.	Bombay.	
DOCKYARDS.			
Staff Officer's Department	1,379	1,747	
Constructor's Department	1,459	1,975	
Factory Branch	2,188	3,383	
Builder's Branch	708	1,842	
Store-Keeper's Department	2,458	3,687	
Cashier's Office	994	1,259	
Dockyard Dispensary	89	221	
Hydraulic Lift	...	421	
Wages of Artificers and Labourers	26,107	35,810	
Miscellaneous	879	2,080	
	36,261	52,425	
Deduct—Debits to other Departments and Local Governments	...	*34,267*	
	36,261	18,158	54,419

Net Tonnage.	Nominal Horse-Power.	SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT. *Harbour and Sea-going Vessels.*		
1,160	250	Steam Troop-ship "Tenasserim"	374	
394	150	Steamer "Enterprise"	27	
1,701	460	Troop-ship "Clive"	6,562	
1,370	200	Troop-ship "Canning"	5,324	
40	25	Steamer "Nancowry"	945	
714	200	Turret-vessel "Abyssinia"	} 1,539	
745	250	Ditto "Magdala"		
—	—	Troopship "Dalhousie"	5,361	
—	—	"Mayo"	4,857	
—	—	Despatch Vessel "Lawrence"	4,117	
	—	"Elphinstone"	811	
		Contingencies	330	
				30,247
		Carried forward . Rx.		30,247
				78,472

No. 33B.—Account of Marine Charges for the Year ended 31st March 1893—*continued.*

Net Tonnage.	Nominal Horse-Power.		Rx.	Rx.
		IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*		
		Brought forward		78,472
		SALARIES AND ALLOWANCES, ETC.—Brought forward		30,247
		Inland Steamers and Flats.		
86	50	Steamer "Comet"	1,754	
338	150	Steamer "Irrawaddy," including Flats Nos. 1 and 2	2,763	
200	60	"Mayu"	9	
		"Sladen," including Flats C and D	2,498	
		"Bhamo"	1,766	
		"Pagan"	1,787	
		Contingencies	268	
				10,845
		Marine Survey.		
		Steam-cutter "Investigator"	3,076	
		Marine Survey Boat Party	730	
		Contingencies	44	
				3,850
		Small Steamers and Launches.		
		"Chinsurah" and "Leopard"	300	
		Sub-Marine Mining Vessels, Bombay—"Defence", "Muzbee", "Tickler"	914	
		" " " Calcutta—"Panther", "Alexandra"	674	
		" " " Karachi—"Sapper", "Miner"	419	
		" " " Rangoon—"Tamil", "Handy"	786	
		"Repulse"	27	
		Torpedo Boat, "Marhatta"	154	
		" "Rajput"	57	
		" "Sikh"	121	
		" "Gurkha"	90	
		" "Karen"	87	
		" "Pathan"	57	
		" "Baluchi"	56	
		Care takers of "Attock" and "Kalabag"	13	
		" of "Koladyne"	58	
		Vessels in Ordinary, "Calcutta" Hulk "Quangtung"	631	
		" " "Ganges"	108	
		" " "Gemini"	7	
		" " "Lark"	4	
		Contingencies	13	
				4,576
		Viceroy's Yacht Establishment and Contingencies	715	715
		Yard Crafts.		
		Yard Craft, Calcutta	905	
		Ditto, Bombay	4,072	
				4,977
		General duty, leave allowances, etc.	4,278	4,278
		TOTAL SALARIES AND ALLOWANCES, ETC.		59,488
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	15,470	
		Allowances in lieu of Provisions	2,216	
				17,686
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS.		
		Timber and Spars	11,341	
		Metals and Metal Articles	4,731	
		Freight, Carriage and Stowage	3,341	
		Coals and other Fuel	29,699	
		Hemp, Canvas, Rope, etc.	5,396	
		Paint Materials, Oils, Tar, Tallow, etc.	12,940	
			67,448	
		Deduct—Value of Supplies to other Departments and Local Governments	*84,589*	
				—*17,141*
		PURCHASE AND HIRE OF SHIPS.		
		Purchase of Ships	38,856	
		Hire of Ships	591	39,447
		Carried forward . Rx.		177,952

No. 33B.—Account of Marine Charges for the Year ended 31st March 1893—*continued.*

IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	Rx.	Rx.	Rx.
Brought forward		177,952	
MISCELLANEOUS.			
Piloting and towing, etc., Royal Indian Marine Ships	3,087		
Passage and Conveyance of Officers and Men	1,599		
Allowance to Marine Officers for passing in Oriental languages	20		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships at out-stations	7,647		
Medical Stores	155		
Freight on Europe Stores	2,136		
Miscellaneous	2,557		
		17,201	
TOTAL CHARGES, INDIA, GENERAL			195,153

CHARGES IN THE CIVIL DEPARTMENTS (*SEE DETAILS NEXT PAGE*).

	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay.	Total.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	8,458	4,790	2,105	5,580	97	909	21,939	
VICTUALLING OF OFFICERS AND MEN AFLOAT	...	...	258	1,641	...	...	1,899	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	12,121	2,901	2,344	7,531	...	531	25,428	
PURCHASE AND HIRE OF SHIPS AND VESSELS	11,367	4,521	...	9,931	8,849	...	34,668	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	...	188	54,604	...	295	55,087	
MARINE ESTABLISHMENTS	...	4,157	...	7,417	702	1,921	14,197	
MISCELLANEOUS SHORE ESTABLISHMENT	3,307	...	...	...	...	...	3,307	
SUBSIDIES TO STEAM-BOAT COMPANIES	4,800	6,518	4,991	3,325	...	...	19,634	
MISCELLANEOUS— OTHER MISCELLANEOUS CHARGES	2,640	455	...	3,825	1,300	161	8,381	
STATE YACHT ESTABLISHMENTS	...	...	...	553	...	...	553	
LIGHT-HOUSES AND LIGHT-SHIPS	...	11,538	...	...	...	...	11,538	
REFUNDS	8	50	...	33	...	...	91	
Total Charges in the Civil Departments in India	42,701	34,930	9,886	94,440	10,948	3,817		196,722
	77,631							
TOTAL CHARGES IN INDIA . Rx.								391,875

CHARGES IN ENGLAND:	£	£	
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas, etc.	52,083		
Advance on account of Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	50,000		
Allowances of Marine Officers whilst attending Torpedo and Gunnery Classes	697		
Pay and Passages of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.	1,568		
		104,348	
Stores for India:	£		
For Bengal: Coal	317		
Miscellaneous Stores	59,085		
		59,402	
For Bombay: Coal	11,367		
Miscellaneous Stores	115,359		
		126,726	
		186,128	
TOTAL CHARGES IN ENGLAND . £			290,476
EXCHANGE ON CHARGES IN ENGLAND . Rx.			174,758
TOTAL MARINE CHARGES . Rx.			857,109

No. 33B.—Account of Marine Charges for the Year ended 31st March 1893—*continued.*

Net Tonnage.	Nominal Horse-Power.		Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay.	Total.
		DETAILS OF CHARGES IN THE CIVIL DEPARTMENTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.							
		Sea-going Vessels in Commission.							
		Sandoway Packet Service	...	114	...	...	...	...	114
		Pilot Vessels.							
		P. V. "Coleroon"	...	...	...	—24	...	...	—24
		" "Sarasvati"	...	...	...	1,364	...	...	1,364
		" "Fame"	...	...	...	1,248	...	...	1,248
		Extra Crew for Pilot Vessels	...	...	...	129	...	...	129
		Inland Steamers and Flats.							
257	77	Steamer "Brahmakund"	...	...	1,818	...	...	...	1,818
		" "Guide"	...	...	...	2,755	...	...	2,755
47	...	Yacht Flat "Sunamukhi"	...	...	287	...	...	...	287
		Steam Launch "Enchantress"	...	...	...	108	...	...	108
		Schooner "Pearl"	...	...	...	...	97	...	97
432	...	Flat "Mooltan"	...	...	...	...	...	909	909
435	60	Steamer "Jhelum"							
		Steam Launch Establishment and Contingencies	8,458	4,676	...	...	...	...	13,134
		TOTAL SALARIES, ETC. . Rx.	8,458	4,790	2,105	5,580	97	909	21,939
			13,248						
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.							
		Branch Master, and Mate Pilots' Allowances	...	...	...	5,778	...	99	5,877
		Volunteers' and Leadsmen's Allowances	...	...	...	1,139	...	...	1,139
		Pilotage Allowance, Free List	...	...	188	32,129	...	...	45,829
		Pilotage Allowance, Licensed List				13,512			
		Pilot Vessels	...	...	...	...	...	105	105
		Surgeon at the Sand-heads	...	...	...	435	...	...	435
		Mess, Passage, and Miscellaneous	...	...	...	1,611	...	91	1,702
		TOTAL PILOTAGE, ETC. . Rx.	...	...	188	54,604	...	295	55,087
		MARINE ESTABLISHMENTS.							
		Port Officer's Department	...	4,104	...	2,628	...	...	6,732
		Agent for Government Consignments	...	...	...	...	339	...	339
		Shipping Office	...	...	...	2,414	...	1,881	4,295
		Marine Court	...	53	...	92	...	40	185
		Establishment and Miscellaneous	...	...	...	...	363	...	363
		Survey of Steam Vessels	...	...	...	2,283	...	...	2,283
		TOTAL MARINE ESTABLISHMENTS . Rx.	...	4,157	...	7,417	702	1,921	14,197
			4,157						
		MISCELLANEOUS SHORE ESTABLISHMENT.							
		Salary	706	...	...	...	...	...	706
		Establishment and Contingencies	2,601	...	...	...	...	...	2,601
			3,307	...	...	...	...	...	3,307
			3,307						
		OTHER MISCELLANEOUS CHARGES.							
		Shipping Fees and Sundries	49	95	...	109	...	...	253
		Hire of Moorings for Sea-going and Inland Vessels	...	...	...	1,441	...	...	1,441
		Contribution to Port Funds	...	360	...	1,500	...	...	1,860
		Life Boat Establishment at Goalundo	...	...	...	18	...	...	18
		Harbour Master's Fees for Sea-going and Inland Vessels	13	...	...	99	...	...	112
		Life Boats at Alibag	...	...	...	...	...	161	161
		Miscellaneous	2,578	...	...	658	1,300	...	4,536
		TOTAL OTHER MISCELLANEOUS CHARGES . Rx.	2,640	455	...	3,825	1,300	161	8,381
			3,095						

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Fees	1,023	2,234	131	1,007	3,895	55,567	19,282	8,123	30,587	38,753	160,602
Contributions	96	2,770	...	827	17	3,994	2,513	517	1,763	2,333	14,830
Income from Endowments	...	...	...	...	...	928	96	...	15	...	1,039
Miscellaneous:											
Sale-proceeds of Books	75	2,243	...	...	33	6	1,102	23	1,339	16,554	21,375
Other Receipts	1	711	81	184	133	2,369	3,281	155	2,599	2,927	12,441
Total Receipts . Rx.	1,195	7,958	212	2,018	4,078	62,864	26,274	8,818	36,303	60,567	210,287
			2,230								
CHARGES.											
Director of Public Instruction:											
Salary	...	1,685	...	1,665	1,005	2,530	2,183	1,960	2,543	3,515	17,086
Establishment and Contingencies	...	995	...	1,126	796	3,546	1,736	2,382	2,712	1,547	14,840
Inspectors:											
Salary	414	4,768	2,694	5,169	2,337	33,536	13,919	11,839	16,351	14,024	105,051
Establishment and Contingencies	428	2,546	1,178	1,973	1,445	25,557	11,398	4,762	19,866	8,789	77,942
University	...	...		...	...	...	...	3,755	...	1,000	4,755
Govt. Colleges—General	3,422	1,813	...	...	...	49,942	11,768	5,511	21,244	14,837	108,537
Govt. Colleges—Professional	...	...	...	...	...	11,096	...	...	12,926	11,307	35,329
Govt. Schools—General:											
Secondary	1,893	11,216	...	1,926	7,774	56,926	45,826	12,629	20,187	34,456	192,833
Primary	1,657	15,333	...	682	175	3,930	54,471	33,128	58,639	123,625	291,640
Contribution to Schools	...	1,983		1,731	...	...	...	13,885	567	22,374	40,540
Govt. Schools—Special:											
Training Schools	321	3,078	...	2,900	1,558	7,687	4,916	6,574	17,916	9,007	53,957
Technical Schools	...	650	631	1,587	149	7,957	259	2,695	6,838	8,268	29,034
Other Schools	...	...	...	...	...	1,391	...	...	2,116	...	3,507
Grants-in-Aid	5,742	5,600	2,535	11,123	16,286	59,513	25,167	29,233	36,394	23,998	215,591
Payments by Results	...	4,704	2,465	5,303	...	67,888	12,298	...	37,192	21,749	151,599
Scholarships	545	2,717	568	1,087	1,930	21,295	5,215	7,780	2,573	7,610	51,320
Miscellaneous	916	369	61	8,673	454	4,811	2,471	1,654	1,523	173	21,105
Government Book Depôt	...	709	...	...	...	...	1,431	...	1,303	11,317	14,760
Grants for Encouragement of Literature	...	21	...	...	...	1,015	30	603	...	953	2,622
Refunds	...	69	5	4	1	606	1,105	1	77	318	2,186
Total Charges in India Rx	15,338	58,256	10,137	44,949	33,910	359,226	194,193	138,391	260,967	318,867	1,434,234
			55,086								

	£	
Charges in England:		
Passage to India of Educational Officers on appointment, etc.	465	
Scholarships to enable Natives of India to pursue their education in England	1,277	
	Rx	1,742
Exchange on Charges in England		1,048
Total Charges under Education . Rx.		1,437,024

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Church of England:											
Stipend of the Bishop	4,598	...	...	960	...	...	...	...	2,560	2,560	10,678
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service).	7,273	3,440	3,660	3,522	1,015	10,874	16,877	17,120	24,138	17,332	105,251
Establishments	455	203	110	270	42	822	729	744	1,319	1,186	5,880
Church of Scotland: (a)											
Pay of Chaplains and Registrars	535	...	...	...	...	1,200	1,572	294	2,728	3,356	9,685
Establishments	41	...	...	...	...	222	46	...	154	121	584
Church of Rome:											
Allowances to Bishops and Priests, etc. (a)	...	...	...	396	...	688	402	381	600	1,653	4,120
Allowances to other Clergymen	729	425	106	100	...	312	1,059	1,974	372	535	5,612
Contingent Charges (including Travelling Allowances, House Rent, Petty Construction, and Repairs, etc.)	2,599	583	472	944	164	2,733	2,845	2,398	4,009	4,036	20,783
Charges for Cemeteries	379	197	166	241	102	569	751	609	913	876	4,803
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	231	231
TOTAL CHARGES IN INDIA (a) Rx.	16,609	4,848	4,514	6,433	1,323	17,420	24,281	23,520	36,793	31,886	167,627
			10,947								

CHARGES IN ENGLAND:		
Passage to India of Chaplains on appointment	£	300
EXCHANGE ON CHARGES IN ENGLAND	Rx.	180
TOTAL ECCLESIASTICAL CHARGES (a)	Rx.	168,107

(a) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army Expenditure and included in Account No. 63 B, page 183.

No. 36A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1893.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Medical College and School Fees	...	...	...	...	...	3,289	...	306	1,904	2,212	7,711
Hospital Receipts	...	...	1	8	...	8,062	57	666	1,729	3,876	14,399
Lunatic Asylum Receipts	...	172	...	1,511	30	2,346	528	84	938	1,545	7,154
Sale of Medical Stores	...	30	...	...	2	1	16	96	314	146	605
Income from Endowments	...	...	...	...	...	3	427	...	121	...	551
Contributions	764	796	77	161	...	4,797	13,824	3,285	5,255	4,140	33,099
Miscellaneous	34	16	19	34	27	209	1,213	399	1,060	397	3,408
TOTAL RECEIPTS IN INDIA Rx	798	1,014	97	1,714	59	18,707	16,065	4,836	11,321	12,316	66,927
			1,811								

RECEIPTS IN ENGLAND:

	£	
Royal India Lunatic Asylum, Ealing: Pay, pensions, &c., of inmates, appropriated to their maintenance; Sale of furniture, farm produce, &c.	1,619	
Pay, pensions, &c., of Lunatics at the Coton Hill Institution, Stafford, and at the Royal Naval Hospital, Yarmouth, appropriated to their maintenance	1,363	
Receipts on account of the maintenance of two lunatics in Broadmoor Asylum	112	£ 3,094
EXCHANGE ON RECEIPTS IN ENGLAND		Rx. 1,861
TOTAL MEDICAL RECEIPTS . Rx.		71,882

No. 36B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1893.

CHARGES.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Medical Establishment	10,995	17,795	11,027	14,917	12,971	59,734	44,466	31,111	46,643	31,559	281,218
Hospitals and Dispensaries	5,480	7,698	6,484	3,029	10,801	49,104	46,936	33,657	95,041	67,479	325,709
Sanitation and Vaccination	6,949	8,258	641	2,771	2,673	19,847	18,989	11,817	78,487	29,981	180,413
Grants for Medical purposes	...	339	100	690	343	408	1,109	...	929	661	4,579
Medical Schools and Colleges	...	4	...	286	...	26,630	2,949	13,038	17,119	17,665	77,691
Lunatic Asylum	405	1,650	...	3,263	839	11,208	6,665	3,142	9,258	11,222	47,652
Lock Hospital	...	...	...	45	...	1,580	...	...	...	...	1,625
Chemical Examiner's Department	...	...	...	285	...	2,293	792	125	1,461	1,999	6,955
Refunds	...	3	9	18	2	32	...	2	64	193	323
TOTAL CHARGES IN INDIA Rx.	23,829	35,747	18,261	25,304	27,629	170,836	121,906	92,892	249,002	160,759	926,165
			43,565								

CHARGES IN ENGLAND:

	£	
Royal India Lunatic Asylum, Ealing: Salaries and allowances of the staff, board and clothing of the lunatics, etc., to the date of the removal of patients and expenditure consequent on the closing of the Asylum	3,232	
Cost of maintenance of Lunatics at the Coton Hill Institution, Stafford, and at the Royal Naval Hospital, Yarmouth, and expenses connected with the removal of the patients	6,133	
Maintenance of lunatics at other Asylums	298	£ 9,663
EXCHANGE ON CHARGES IN ENGLAND		Rx. 5,814
TOTAL MEDICAL CHARGES . R		94:,642

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
In India.											
Political Agents:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Residents and Political Agents, &c., at Native and Foreign Courts: Salaries	100,985	2,093	11,314	...	6,344	...	2,172	14,870	5,361	37,409	180,548
Establishments and Contingent Charges	76,235	688	15,645	...	18,454	...	523	8,958	3,788	18,070	142,361
Charges on North-West Frontier:											
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	...	600	...	...	600
Allowance to Khyber Tribes	...	...	...	...	...	...	...	9,287	...	...	9,287
Perso-Afghan Frontier, Khorassan	15,277	...	...	...	...	...	...	...	...	...	15,277
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	...	11,620	...	...	11,620
Payments for guarding Hill Passes	...	...	...	...	...	...	...	8,627	...	...	8,627
Beluchistan Charges:											
Bori Valley Pass Service	1,369	...	...	...	...	...	...	...	...	...	1,369
Tribal Services	2,719	...	...	...	...	...	...	...	...	...	2,719
Frontier Levies and Maintenance of Communication	49,838	...	...	...	...	...	...	...	...	...	49,838
Khetran	935	...	...	...	...	...	...	...	...	...	935
Zhob Valley Charges	24,249	...	...	...	...	...	...	...	...	...	24,249
Political Subsidies:											
Political Subsidies	145,871	...	...	...	...	...	...	440	...	...	146,311
Moiety of Zanzibar Subsidy	8,640	...	...	...	...	...	...	...	...	...	8,640
Entertainment of Envoys and Chiefs	11,581	...	101	6	128	147	...	4,636	...	1,784	18,383
Durbar Presents and Allowances to Vakeels, &c.	3,986	23	203	307	62	305	...	1,046	...	2,925	8,857
Refugees and State Prisoners:											
Yakub Khan, ex-Amir of Afghanistan, charges on account of	...	...	...	...	...	...	6,512	...	...	...	6,512
Ayub Khan, charges on account of	...	...	...	...	...	...	...	29,802	...	...	29,802
Kabul Refugees, allowances to	1,789	...	...	...	...	...	3,959	15,317	...	7,393	28,458
Theebaw, ex-King of Burma, charges in connection with	...	...	...	...	...	...	...	...	...	3,788	3,788
Burmese Refugees and State Prisoners	3,133	...	...	...	...	...	249	...	...	...	3,382
Other Refugees and State Prisoners	...	...	342	649	...	360	767	1,450	117	7,706	11,391

Special Political Expenditure—											
Sikkim Expedition	...	...	...	...	...	5,060	...	...	...	...	5,060
Lushai Expedition	...	...	...	...	...	561	...	...	...	...	561
Himalayan Fossils Exploring Expedition	1,000	...	...	...	...	...	...	...	...	...	1,000
China Turkistan Mission	...	...	...	...	...	...	...	2,264	..	...	2,264
Kurran Mission	...	...	...	...	...	...	...	7,286	...	...	7,286
Chitral Mission	...	...	...	...	...	...	...	2,218	...	...	2,218
Anglo Siamese Boundary Commission	...	...	3,401	...	...	...	...	...	...	...	3,401
Other Charges	...	...	...	...	91	...	...	1,866	...	...	1,957
Charges for organising Imperial Service troops	19,857	...	...	...	...	...	...	...	...	...	19,857
Expenditure against the Revenue of Berbera and Bulhar	...	...	...	...	...	...	...	...	...	12,011	12,011
Expenditure against the Revenue of Zaila	...	...	...	...	...	...	...	...	...	3,598	3,598
Miscellaneous—											
Mhairwara Battalion	16,735	...	...	...	...	...	...	...	...	...	16,735
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	992	...	...	...	...	..	...	...	...	...	992
Annual Treaty Allowance to Persian Government for Mekran Telegraph Line	1,225	...	...	...	...	...	...	...	...	...	1,225
Rewards to Native Chiefs for Political Services	20	...	...	...	...	...	...	962	...	..	982
Rewards for Intelligence and Assistance	...	...	477	47	...	...	...	1,028	...	...	1,552
Demarcation of Boundary and Trans-Frontier Surveys	172	...	...	...	34	759	44	48	110	181	1,348
Purchase and Repair of Insignia of the Order of Indian Empire	29	...	...	...	...	...	...	...	...	...	29
Rents, Rates, and Taxes	...	...	345	28	...	...	...	...	...	...	373
Allowance to Hostages	...	...	...	..	..	...	...	212	...	...	212
Contribution for expenses of Vice-Consulate, Chiengmai	1,924	...	...	...	...	...	...	...	...	...	1,924
Sundry Charges	991	42	2,056	123	119	39	209	4,871	...	369	8,819
			33,884	1,160							
Total Charges in India . Rx.	489,552	2,846	35,044		25,232	7,231	14,435	127,408	9,376	95,234	806,358

	£	
Charges in England—		
Mission to the Court of Persia	7,000	
Her Majesty's Establishments in China	12,500	
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River	1,250	
Pay and Expenses of an officer deputed to Lisbon in connection with the Anglo-Portuguese Treaty regarding Goa	194	
Contribution towards the expenses of the Jedda Consulate	458	
Pay and Expenses of two officers in attendance on His Highness the Gaikwar of Baroda during his visit to England	591	
Miscellaneous	7	
	22,000	
Stores for India—Presentation Articles	327	
	£	22,327
Exchange on Charges in England	Rx.	13,432
Total Charges of Political Agencies, &c. . Rx.		842,117

No. 38 A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1893.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
IN INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories . . .	...	212	63	...	...	375	2,688	798	66	1,215	5,417
Botanical and other Public Garden Receipts	61	1,052	...	...	...	467	3,386	4,790	477	137	10,370
Cinchona Plantation Receipts . .	...	...	...	...	...	11,792	...	...	7,279	...	19,071
Receipts on account of Public Exhibitions and Fairs	112	401	...	...	...	365	4,231	5,242	...	278	10,629
Veterinary and Stallion Receipts . .	1,301	15	...	20	...	2,500	12	412	36	535	4,831
Fees, &c., levied under Inland Labour Transport Act VII of 1873 . .	...	...	...	...	6,404	1,472	44	...	294	...	8,214
Examination Fees	192	...	...	...	...	406	22	36	9,482	1,379	11,517
Emigration Fees	...	3	...	...	...	3,447	...	...	675	...	4,125
Sale of Maps Instruments, &c., by the Survey and Mathematical Instrument Department	8,281	...	...	...	...	...	...	...	...	...	8,281
Miscellaneous	855	43	85	2	2	11	196	1,206	534	30	2,964
TOTAL RECEIPTS IN INDIA . Rx.	10,802	1,726	148	22	6,406	20,835	10,579	12,484	18,843	3,574	85,419
			170								
RECEIPTS IN ENGLAND:											
Sale proceeds of books, maps, &c. . . . . £											515
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.											310
TOTAL RECEIPTS UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . Rx											86,244

No. 38B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1893.

CHARGES.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Scientific.											
SURVEY OF INDIA (as per details below)	109,708	...	...	...	...	...	...	...	...	...	109,708
Botanical Survey	2,027	...	80	...	...	...	...	...	...	...	2,107
GEOLOGICAL SURVEY: Rx. Superintending Officers 12,141; Establishment 1,859; General Charges (including Library, Museum, &c.) 5,666	19,666	...	...	...	...	...	...	...	...	...	19,666
Exploration of Petroleum, Coal, and Minerals	20	...	19	887	...	...	...	...	...	...	926
Meteorological Department	29,214	...	...	...	...	...	...	...	...	...	29,214
Archæological Department	2,986	...	...	161	...	...	...	...	2,296	...	5,443
Preservation and Translation of Ancient Manuscripts	...	...	..	...	...	804	30	...	...	710	1,544
Museums	6,924	155	...	290	...	2,543	1,291	974	2,871	916	15,964
Imperial Institute	...	7	...	...	14	43	100	...	69	318	551
Observatories	...	...	...	...	...	...	...	...	1,868	1,565	3,433
Donations to Scientific Societies	...	...	...	285	...	1,400	...	...	450	480	2,615
Agricultural.											
Experimental Cultivation	2,436	1,083	2,490	196	4	1,995	2,538	1,281	37	4,847	16,907
Cinchona Plantations	...	...	...	...	...	10,535	150	...	7,697	...	18,382
Public Exhibitions and Fairs	3,143	695	60	187	341	978	5,115	3,406	...	1,291	15,217
Veterinary and Stallion Charges	28,320	626	233	3,674	24	1,309	2,388	10,223	3,197	13,422	63,416
Botanical and other Public Gardens	187	2,179	...	100	...	10,677	9,391	10,568	2,640	1,393	37,135
Labour and Emigration.											
Emigration	1,055	...	...	...	...	2,271	165	...	1,693	...	5,184
Inland Labour Transport	...	...	...	...	3,246	1,301	6	...	148	...	4,701
Inspector of Factories	...	...	...	233	...	1,325	96	71	...	435	2,160
Statistics.											
Census	2,423	982	...	2,609	324	2,526	2,138	248	3,494	850	15,594
Registration of Railway Traffic	242	72	...	...	...	525	...	216	...	1,119	2,174
Registration of River-borne Traffic	...	...	...	...	283	1,743	...	...	...	...	2,026
Provincial Statistics	144	1,119	460	1,059	102	204	630	978	4,369	438	9,503
Gazetteer and Statistical Memoirs	...	...	...	...	...	...	...	248	...	396	644
Miscellaneous.											
Examinations	4,558	...	...	...	...	281	1	...	10,480	88	15,408
Miscellaneous	...	55	...	...	...	...	270	675	2	845	1,847
Refunds	11	1	...	...	...	57	714	29	310	3	1,125
			3,342	9,681							
TOTAL CHARGES IN INDIA . Rx.	213,064	6,974	13,023		4,338	40,517	25,024	28,917	41,621	29,116	402,594
CHARGES IN ENGLAND: Stores for India	Rx. 331,857(a) £ 20,452(b)								...	422	20,874
Other Charges											£ 23,254
TOTAL CHARGES IN ENGLAND											£ 44,128
EXCHANGE ON CHARGES IN ENGLAND											Rx. 26,540
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS											Rx. 473,271

(a) Total Charges in India for the Bengal Presidency.
(b) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

INDIA, GENERAL. *Scientific.*		Rx.
SURVEY OF INDIA:		
Controlling and Administrative Staff		16,932
Head-Quarters Offices:		
Office Establishment and Drawing Branch		12,999
Lithographic Establishment		3,513
Photographic Establishment		3,078
Engraving Establishment		6,419
Cadastral Maps (besides English Charges for Stores)		3,112
Extra-Departmental Mapping		521
Trigonometrical Office Establishment		8,044
Simla Drawing Office Establishment		2,033
Miscellaneous Contingent Charges		7,782
Mathematical Instrument Factory (including cost of Instruments purchased in India)		6,153
Survey Parties:		
Charges of Working Parties		261,189
Miscellaneous Charges		5,894
	Rx.	337,669
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 13B, page 28	181,483	
to Forest Account, Account No. 21, page 40	21,610	
for cost of Instruments and Maps supplied to other Public Departments	24,868	
		227,961
TOTAL CHARGES UNDER SURVEY OF INDIA . Rx		109,708

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section E.—Miscellaneous.

Revenue Rx. 876,994. Expenditure Rx. 5,537,840.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	Rx.	Rx.
Territorial and Political Pensions.	39	Expenditure	88	...	...	541,592
Civil Furlough	40	Expenditure	96	...	...	334,194
Superannuation	41A	Receipts	97	...	362,505	...
"	41B	Expenditure	98	...	...	3,781,006
Stationery	42A	Receipts	99	...	80,841	...
"	42B	Expenditure	99	...	...	647,973
Exchange	43	Receipts	101	...	19,686	...
Miscellaneous	44A	Receipts	102	...	413,962	...
"	44B	Expenditure	103	...	...	233,075
		Total		...	876,994	5,537,840

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1893.

		Rx.	Rx.
INDIA, GENERAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
BANPUR FAMILY.			
Exceeding R5,000 per annum:			
Nirbhoy Sing, grandson of Banpur Chief (Nowgong, Bundelkhand) . .		600	
JEITPUR FAMILY.			
Dependants of Maharajah Anupgir.			
Exceeding R5,000 per annum:			
Dewan Jeit Sing, the adopted son of the late Ranee of Rajah Puree-chut of Jeitpur (Nowgong, Bundelkhand) . . .	600		
Not exceeding R5,000 per annum	240		
		840	
KHARUN CHIEFS.			
Exceeding R5,000 per annum:			
Sirdar Nauraz Khan, son and successor of Sirdar Ayad Khan (Quetta) . .		568	
MYSORE FAMILY.			
Exceeding R5,000 per annum:			
Shahzada Baharum Shah	600		
Fatihah allowance	600		
Not exceeding R5,000 per annum	4,894		
		6,094	
OUDH FAMILY.			
Exceeding R5,000 per annum:			
Family and Dependants of the late ex-King of Oudh—			
Mirza Jehan Kader, Bahadur	2,880		
Nawab Zuman Aia Begum Sahiba	900		
Not exceeding R5,000 per annum	1,768		
		5,548	
BURMA FAMILY.			
Not exceeding R5,000 per annum		48	
AFGHAN REFUGEE.			
Exceeding R5,000 per annum:			
Naib Noor Mahomed Khan		600	
OTHER PENSIONS.			
Net exceeding R5,000 per annum:			
Banda Family	1,260		
Bolia Family	551		
Jhansi Family	266		
Family of the late Pindara Chiefs	144		
Poligar Family	88		
Ahmednagar Family	57		
Amritsar Family	22		
Carnatic Stipendiaries	750		
Delhi Family	60		
Carried forward .	3,198	14,298	

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1893—*continued.*

INDIA, GENERAL—*continued.*		*Rx.*	
Brought forward	3,198	14,298	
OTHER PENSIONS—continued.			
Not exceeding R5,000 per annum:			
Family of Rao Khosal Sing of Hirapur	218		
Kurnool Family	598		
Mogul Family	120		
Shahpur Family	360		
Udaygiri Family	28		
Parme Family	3		
Tokiher Family	11		
Nagpur Pensions	99		
Musulipatum Family	18		
Miscellaneous	4,515	9,168	
		23,466	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum:			
Bundelkhand Gosain Family	2,553		
Toria Kalpahar Family	95		
Gratuities to the Dependants of the late King of Oudh	18		
Allowances for the maintenance of religious establishments in Coorg	1,340		
Miscellaneous	59	4,065	
CENTRAL PROVINCES.			27,531
TERRITORIAL AND POLITICAL PENSIONS.			
BURHANSHA FAMILY.			
Exceeding R5,000 per annum:			
Raja Azim Shah		5,000	
BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Laxman Rao	1,200		
Raghujee Rao Janojee Family	6,000		
Laxmi Bai	600		
	7,800		
Not exceeding R5,000 per annum	1,200	9,000	
RELATIVES OF THE BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Shilojee Ahir Rao	750		
Gangabai Mohitun	940		
Not exceeding R5,000 per annum	1,690		
	4,614	6,304	
SERVANTS AND DEPENDANTS OF THE BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Bunyad Hosein	375		
Not exceeding R5,000 per annum	3,356	3,731	
LADIES OF THE ZENANA OF THE BHONSLA FAMILY.			
Not exceeding R5,000 per annum		408	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Sattara Pension	12		
Bijragagarh Family	242		
Gond Raja of Chanda	161		
Pension from the 2½ lakhs Fund of Saugor	1,172		
Gwalior Pension—Annual Grants from Dowlut Rao, Sindia	112		
Coorg Pension	75	1,774	
			6,217
Carried forward			53,748

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1893—*continued.*

		Rx.	Rx.
Brought forward		...	53,748
BURMA.			
LOWER BURMA.			
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum:			
Delhi Family	1,732		
Refugee Princes	489		
Talifoo Refugee Prince	300		
Shan and other Chiefs	66		
		2,587	
UPPER BURMA.			
Exceeding R5,000 per annum:			
Official of the late Burmese Government—			
Kinwan Mingui	900		
Not exceeding R5,000 per annum:			
Members of the ex-Royal Family of Burma	8,343		
Shan and other Chiefs	661		
Officials of the late Burmese Government	3,598	13,502	
			16,089
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
RAJA CHANDRA KANTA SING'S FAMILY.			
Exceeding R5,000 per annum:			
Keshav Kanta Sing Jubaraj	540		
Not exceeding R5,000 per annum	48		
OTHER PENSIONS.		588	
Not exceeding R5,000 per annum:			
Bar Senapati's Family	371		
Raja Purandar Sing's Family	283		
„ Jagesvar Sing's Family	17		
Other Pensioners	379	1,050	
CHARITABLE ALLOWANCES.		1,638	
Not exceeding R5,000 per annum		37	
			1,675
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
NIZAMUT FAMILY.			
Exceeding R5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, Nawab Nizam of Bengal	24,917		
Her Highness Nawab Raisoon-Nissa Begum	9,982		
Nawab Azim Ali Khan	5,632		
„ Shahioon-Nissa Begum	155		
Nazarat Ali and Ali Mirza	2,000		
Nawab Syud Mahomed Zynalabdeen, Khan Bahadoor	1,592		
Sultan Gaitera Begum	896		
Syud Asad Ali Mirza	1,500		
„ Hosain Ali Mirza	3,848		
„ Mozaffer Ali	1,095		
„ Furhad Mirza	1,000		
„ Daood Mirza	1,000		
„ Wahid Ali Mirza	1,000		
„ Kaikan Mirza	1,000		
„ Nazir Ali Mirza	1,167		
„ Khakan Mirza	1,000		
„ Jaffer Mirza	1,000		
„ Bakar Mirza	1,000		
„ Mohamed Toki Mirza	56		
Iskunder Ali Mirza	1,250		
	61,090		
Not exceeding R5,000 per annum	13,293		
		74,383	
OUDH FAMILY.			
Exceeding R5,000 per annum:			
Prince Kumer Kudr Bahadoor	4,800		
„ Assman Jah	1,380		
„ Jam Jah Ali	1,020		
„ Mohamed Jogee	600		
„ Mohamed Jalal	600		
„ Akhtar Jah	600		
Carried forward	9,000	74,383	71,512

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1893—*continued.*

	Rx.	Rx.	Rx.
Brought forward	9,000	74,383	71,512
BENGAL—*continued.*			
OUDH FAMILY—continued			
Exceeding R5,000 per annum:			
Prince Mohamed Bakar	600		
„ Mohamed Askari	600		
„ Mohamed Ibrahim Ali	600		
„ Fajool Moolook Mirza	600		
„ Kam Buksh Bahadoor	600		
„ Mohamed Ali Mirza	600		
„ Sultan Ali Mirza	600		
„ Mohamed Rejah Ali (Furrokh Mirza)	600		
„ Mohamed Asghar	600		
„ Mirza Aboo Torab (Mohamed Khorshed)	600		
„ Mohamed Noke Ashgad Bahadoor (Kamyab)	600		
„ Ali Bahadoor Delwar Jah	600		
„ Ali Bahadoor Darajah	600		
Nawab Mokaderazma Bahadoor Mehal Saheba	720		
	17,520		
Not exceeding R5,000 per annum	14,354		
Marriage grants	100		
		31,974	
KHURDA FAMILY.			
Exceeding R5,000 per annum:			
Raja Mokundo Deb		2,560	
CHITPORE FAMILY.			
Exceeding R5,000 per annum:			
Syed Asgar Ali	867		
Syud Ahmed Ali	650		
	1,517		
Not exceeding R5,000 per annum	861		
		2,378	
MAHARAJAH SHITUL ROY'S FAMILY.			
Exceeding R5,000 per annum:			
Kumar Rupnarayan Sing	1,700		
Not exceeding R5,000 per annum	28		
		1,728	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Rajmehal Family	1,622		
Purneah Family	495		
Bissenpore Raj Family	205		
Ungul Pensioners	263		
Goomesur Raj Family	194		
Nawab Daood Khan's Family	118		
Family of Raja Kadir Bux Khan and Kuder Hossein Khan	87		
Nawab Mooneeodwallah's Family	148		
Banki Pensioners	94		
Heirs of Shaib Bux Bibee	60		
Porahat Raj Family	27		
Raja Rajbullub's Family	44		
Nawab Ghazeeoodin's Family	14		
Family of Moulana Mohamed Asiff	17		
Munipur Family	45		
Family of Rajah Runjeet Sing	6		
Miscellaneous	1,529		
		4,968	
CHARITABLE ALLOWANCES.			
Unno-chutter charges paid in Cuttack and Balasore		620	
			118,611
Carried forward			190,123

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1893—*continued.*

		Rx.	Rx.
Brought forward		...	190,123
NORTH-WESTERN PROVINCES AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
EX-ROYAL FAMILY OF OUDH.			
Exceeding R5,000 per annum:			
Malka Do-álam Nawab Tájdar Bahu	1,800		
Mirza-Solaiman Qadr	700		
,, Ali Qadr *alias* Inayat Ali Khan	960		
,, Ali Qadr, heir of Mirza Khurram Bakht	525		
,, Farrukh Mohammad Taqi	770		
Fakhr-un-nissa Begum	1,200		
Zeb-un-nissa Begum *alias* Haji Begum	900		
Badshah Bahu Begum	900		
Muiz-ud-dawla Mohammad Taqi Khan	350		
Ummat-uz-Zohra Begum, daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.	437		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur	600		
	9,142		
Not exceeding R5,000 per annum	20,921		
		30,063	
JALAUN PENSIONERS.			
Exceeding R5,000 per annum:			
Govind Rao, son of late Tai Baiji		720	
EX-ROYAL FAMILY OF DELHI.			
Exceeding R5,000 per annum:			
Mirza Muhammad Said Bakht	779		
Jahan Sultan Begum	518		
	1,297		
Not exceeding R5,000 per annum	5,713		
		7,010	
MAHARAJAH OF BENARES.			
Exceeding R5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		10,000	
PUNJAB STATE PENSIONERS.			
Exceeding R5,000 per annum:			
Prince Shahdeo Singh	1,000		
Rani Dakhani	1,440		
Sardar Attar Singh	420		
	2,860		
Not exceeding R5,000 per annum	157		
		3,017	
OTHER PENSIONS.			
Exceeding R5,000 per annum:			
Raja Birbhaddar Sing, descendant of late Bulwant Singh, ex-Raja of Benares	1,620		
Sayed Ahmed Shah of Meerut	1,200		
Sayed Husain Shah, Bulandshahr	960		
Ganga Bai, Benares	840		
Raja Narpat Singh, Fatehpur	1,096		
Khurshed Ara Ahmadi Begum, Lucknow	988		
		6,704	
Not exceeding R5,000 per annum:			
Family of Tafazzul Hosain Khan	1,907		
,, ex-Nawab of Farukabad	1,083		
,, late ex-Raja of Coorg	499		
,, late Nawab of Jhajjar	678		
,, late Raja of Jhansi	250		
,, late Rahmut-ulla Khan of Bareilly	368		
,, Shah Jalil and Shah Sultan of Bareilly	254		
,, Sultan Mohammad Mirzah-Shafi, Prince of Persia	277		
,, Nawab-Suja-ud-daula	206		
,, late ex-Nawab of Banda	120		
,, Khair-andesh Khan of Bareilly	82		
Carried forward	5,724	57,514	1,90,123

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1893—*continued.*

		Rx.	Rx.
Brought forward	5,724	57,514	190,123
NORTH-WESTERN PROVINCES AND OUDH—*continued.*			
Not exceeding R5,000 per annum—continued.			
OTHER PENSIONS.			
Family of late Nawab Kasim Ali Khan of Benares	49		
" Saiyed Baquar Ali Khan	11		
" late Husain Ali Khan	13		
" Moulvi-zia-Ulla Khan of Bareilly	238		
Moradabad Minhadars	239		
Commutations of Pensions	6,534		
Miscellaneous	3,975		
		16,783	
BAHU BEGUM'S ZAMANAT WASIKA.			
Exceeding R5,000 per annum:			
Agha Ali Hussain Khan Bahadur	487		
Baker Ali Khan	514		
Muhammad Ali Knan	439		
	1,440		
Not exceeding R5,000 per annum	8,562		
Miscellaneous	14,209		
		24,211	
		98,508	
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum:			
Khadims of Dargah of Fatehpore Sikri	906		
Ranbir Singh (Family of Raja Lal Singh)	540		
	1,446		
Not exceeding R5,000 per annum	6,650		
		8,096	
			106,604
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
FAMILY OF THE EX-KING OF CABUL (SHAHZAMAN).			
Exceeding R5,000 per annum:			
Mahomed Yar Khan	100		
Not exceeding R5,000 per annum	2,861		
		2,961	
DELHI ROYAL FAMILY.			
Exceeding R5,000 per aunum:			
Mirza Suraya Jaib	1,018		
Not exceeding R5,000 per annum	1,622		
		2,640	
OTHER PENSIONS.			
Exceeding R5,000 per annum:			
Golam Kasim Khan, Nawab of Tonk	1,800		
Syad Yakub Khan Tora	1,000		
Dharm Kuar	1,000		
Ali Bahadur Khan	1,000		
Raja Jaswant Sing	852		
Mohammad Akram Khan, Nawab of Amb	950		
		6,602	
Not exceeding R5,000 per annum:			
Lahore Royal Family	1,836		
Family of the Nawab Surfraz Khan of Multan	618		
Family of a Jagirdar in Rohtuck	73		
Miscellaneous	9,538		
		12,065	
		24,268	
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum:			
Sirdarni Kripa Devi	1,000		
Not exceeding R5,000 per annum:			
Delhi Royal Family	1,863		
Family of Nawab of Jhajjar	1,451		
Disbanded soldiers and their families of the late Sikh Government	316		
Family of ex-King of Cabul (Shahzaman)	176		
Miscellaneous	6,122		
		10,928	35,196
Carried forward			331,923

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1893—*continued.*

		Rx.	Rx.
Brought forward		...	331,923
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
CARNATIC STIPENDS.			
Exceeding R5,000 per annum:			
Her Highness Nawab Khair-un-nissa Begum Sahiba	7,320		
Family of Prince Azim Jah, 1st Prince of Arcot	1,080		
His Highness Prince Muhammad Manawwar Khan Bahadur, present Prince of Arcot	6,459		
Nawab Ahmad-un-Nissa Begum	3,300		
Kurshedun Nissa Begum	1,196		
Family of Prince Zahir-ud Dowlah Bahadur, 2nd Prince of Arcot	1,080		
Rahim-un-nissa Begum	540		
Ghausia Begum	251		
Family of Prince Intizam-ul-Mulk, 3rd Prince of Arcot	1,080		
	22,306		
Not exceeding R5,000 per annum	21,558		
Miscellaneous	2,009	45,873	
TANJORE PENSIONS.			
Exceeding R5,000 per annum:			
Sokkaram Row Hambiray Mohite Sahiba	1,800		
Kamacheamba Bahi Sahiba	87		
Anasumba Bahi Sahiba	960		
Chumamba Bahi Sahiba	960		
Gauramba Bahi Sahiba	960		
Jijaziamba Bahi Sahiba	960		
Ramakumaramba Bahi Sahiba	960		
Phipamba Bahi Sahiba	960		
Umamba Bahi Sahiba	960		
Yasavuntiamba Bahi Sahiba	960		
Bharam Bahi Sahiba	950		
Yuganadha Avaray	534		
	11,051		
Not exceeding R5,000 per annum	7,440	18,491	
MASULIPATAM PENSIONS.			
Exceeding R5,000 per annum:			
Nizam-ud-Dowla Rustamjah Daud Ali Khan	1,252		
Not exceeding R5,000 per annum	1,431		
Miscellaneous	4	2,687	
KURNOOL PENSIONS.			
Exceeding R5,000 per annum:			
Muhamad Daud Khan Bahadur	840		
Khajah Khan	600		
	1,440		
Not exceeding R5,000 per annum	2,622	4,062	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Palkonda Pension	558		
Maisur Pensions (Two lakhs Fund)	1,711		
Gumsur Pensions	916		
Golkunda Pensions	309		
Cuttack Pensions (Raja Pillai Family)	28		
Commutation of Pensions	4,794		
Miscellaneous Pensions	189	8,505	
		79,618	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum		365	79,983
Carried forward			411,906

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1893—*continued.*

		Rx.	Rx.
Brought forward		...	411,906
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
NAGPORE FAMILY PENSION.			
Not exceeding R5,000 per annum		80	
REFUGEES AND STATE PRISONERS.			
Exceeding R5,000 per annum:			
Shahaji Bhosle	212		
Not exceeding R5,000 per annum	4	216	
SURAT NAWAB'S FAMILY.			
Exceeding R5,000 per annum:			
Ziaulnissa Begum	4,700		
Mir Zulfikar Ali Khan Wahid Jaffer Ali Khan Saheb	600		
Khan Bahadur Mir Gulam Baba Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	1,000		
Investment into Trust Fund for benefit of the descendants of the Nawab of Surat	3,700		
	10,000		
Not exceeding R5,000 per annum	81	10,081	
NAJMUDIN KHAN'S FAMILY.			
Exceeding R5,000 per annum:			
Mir Ajmudin Kamrudin		729	
NIZAMUT PENSIONS. BENGAL.			
Exceeding R5,000 per annum:			
Nawab Shamsi Jehan Begum	4,589		
Not exceeding R5,000 per annum	93	4,682	
MATAVADDAVLA'S FAMILY UNDER THIRD OUDH LOAN.			
(OUDH WASIKA PENSIONS.)			
Exceeding R5,000 per annum:			
Safia Khanum	2,435		
Nawab Ara Begum	811		
Sardar Ara Begum	811		
	4,057		
Not exceeding R5,000 per annum	1,006	5,063	
YEMEN STIPENDIARIES.			
Exceeding R5,000 per annum:			
Sultan Fadilbin Ali Mohsin	4,283		
Not exceeding R5,000 per annum	888	5,171	
SATARA PENSIONS.			
Exceeding R5,000 per annum:			
Rajaram Bhosle	3,750		
Not exceeding R5,000 per annum	3,527	7,277	
ANGRIA FAMILY PENSIONS.			
Exceeding R5,000 per annum:			
Manajirao Angria of Kolaba	5,506		
Not exceeding R5,000 per annum	471	5,977	
PENSIONS GRANTED ON THE CONQUEST OF SINDH.			
Exceeding R5,000 per annum:			
His Highness Hosein Ali Khan	3,600		
" " Mir Nur Muhamad Khan	2,640		
" " Mir Fateh Khan	2,400		
" " Mir Shah Nawaz Khan	1,800		
" " Mir Abdul Hosein Khan	960		
Mir Imam Baksh	257		
Widow of His Highness Mir Hosein Ali Khan	960		
Mir Rustom Khan	1,423		
Mir Ali Mudat Khan	1,161		
Mir Gulam Alla Khan	960		
Mir Gulam Muhamed Khan	1,080		
Mir Shah Muhammad Khan	912		
Mir Mahara Khan	1,819		
	19,972		
Not exceeding R5,000 per annum	9,496	29,468	
Carried forward		68,744	411,906

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1893—*continued.*

		Rx.	Rx.
BOMBAY—*continued.* Brought forward		68,744	411,906
OTHER PENSIONS.			
Exceeding R5,000 per annum:			
His Highness Aga Sultan Mohamad Shah	1,200		
Shambu Sing Amir Sing	720		
Mir Tharo Khan	825		
Mr. Michael DeLima D'Souza	700		
Bapumea Shermea	600		
Nawab Mujand Dowla	600		
	4,645		
Not exceeding R5,000 per annum	4,470	9,115	
Not exceeding R5,000 per annum:			
Patwardhan Family	321		
Peshwa Pensions	445		
Family of the late Nawab of Broach	478		
Heads of Tribes at Aden	983		
Kirparam's Family	339		
Mandvi Raja's Family	250		
Shahagazi Family	10		
Peint Pension	257		
Thoke Family	210		
Raje Bahadur Family	223		
Tanjore Pensions	208		
Family of the Nawab of Bednur	120		
Sumant Family Pensions	154		
Dhamadhare Family Pensions	120		
Delhi Pensions	140		
Nipani Estate Pensions	100		
Jadhav Family	68		
Bhaldar Family	19		
Naikra Family Pension	49		
Family of Baramia, late Kazi of Viramgaon	40		
Family of Jesur Khan Jambhal	40		
Mandargir Family	19		
Family of Sher Khan Dinamirja	32		
Sawnur Dewan's Family	37		
Nagar Parker Rana Family	37		
Oudh Royal Family	8		
Deshmukh Family	119		
		4,826	
CHARITABLE ALLOWANCES.			
Funeral and Marriage Allowances of Mirs		205	
			82,890
CHARGES IN ENGLAND — TOTAL IN INDIA		Rx.	494,796
		£	
His Highness Maharaja Dhulip Singh		26,569	
Members of the Bengal Nizamut Family		2,649	
		£	29,218
EXCHANGE ON CHARGES IN ENGLAND		Rx.	17,578
TOTAL TERRITORIAL AND POLITICAL PENSIONS		Rx.	541,592

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES, for the Year ended 31st March 1893.

		Rx.
IN INDIA:		
India, General		413
Lower Burma		322
Bengal		71
North-Western Provinces and Oudh		183
Madras		71
Bombay		275
TOTAL IN INDIA	Rx.	1,335
CHARGES IN ENGLAND	£	207,826
EXCHANGE ON CHARGES IN ENGLAND	Rx.	125,033
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	Rx.	334,194

No. 41A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1893.

	India, General	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Fund	10,560	...	...	...	...	...	...	...	8,427	7,147	26,134
Subscriptions to the Military Orphan Fund	4,822	...	...	...	...	1,438	...	...	...	...	6,260
Subscriptions to the Medical Retiring Fund	...	...	...	...	...	...	...	...	1,186	...	1,186
Subscriptions under the Indian Civil Service Family Pension Regulations	396	892	440	416	513	1,546	2,313	609	1,438	1,739	10,302
Subscriptions to the Bengal Civil Fund	4,921	1,733	718	1,474	1,030	13,820	10,290	6,168	157	419	40,730
Subscriptions to the Madras Civil Fund	310	...	...	...	...	...	...	...	4,652	96	5,058
Subscriptions to the Bombay Civil Fund	431	132	...	152	...	...	32	...	...	6,453	7,200
Family Subscriptions of Native Members of the Covenanted Civil Service	9	...	...	...	...	125	118	...	...	...	252
Deductions for Pension Fund	...	...	...	...	...	742	...	...	...	...	742
Contributions for Pensions and Gratuities	52,509	2,264	300	629	352	7,677	5,629	4,918	5,082	23,231	102,591
Recoveries on account of capitalized pensions	213	...	...	...	...	...	...	...	...	...	213
Miscellaneous	...	1	...	—	...	...	20	...	14	38	73
			1,458	2,671							
TOTAL RECEIPTS IN INDIA . Rx.	74,171	5,022	4,129		1,895	25,348	18,402	11,695	20,956	39,123	200,741

RECEIPTS IN ENGLAND	£	101,000
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	60,764
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES	Rx.	362,505

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Superannuation and Retired Allowances of the Revenue and other Public Departments	42,802	23,624	2,443	26,322	8,042	167,113	177,146	81,346	133,547	155,994	818,379
Compassionate Allowances	1,947	675	...	...	48	2,571	3,062	2,175	2,231	3,622	16,331
Gratuities	368	118	914	1,731	120	626	1,147	667	1,115	874	7,680
Pensions for Distinguished and Meritorious Services	...	...	...	...	...	414	...	473	...	...	887
Marine Pensions and Gratuities	...	...	...	...	...	5,916	...	...	177	5,938	12,031
Pensions of the Military Fund	4,493	...	...	...	29	234	569	73	4,117	1,029	10,544
Pensions of the Military Orphan Fund	6,331	...	...	44	15	...	235	279	...	27	6,931
Pensions of the Medical Retiring Fund	16	...	...	...	...	...	...	...	1,452	...	1,468
Covenanted Civil Service Annuities	444	...	...	...	...	...	1,433	...	...	...	1,877
Pensions of the Bengal Civil Fund	2,528	...	...	...	...	195	...	...	...	...	2,723
Pensions of the Madras Civil Fund	...	...	...	...	...	...	...	...	1,316	...	1,316
Pensions of the Bombay Civil Fund	...	...	...	...	...	...	..	...	...	107	107
Pensions under the Civil Service Family Pension Regulations	227	...	...	...	...	...	...	...	...	...	227
Refunds	216	6	...	242	...	...	6	11	61	147	689
			3,357	28,339							
Total in India . Rx.	59,372	24,423	31,696		8,254	177,069	183,598	85,024	144,016	167,738	881,190

Charges in England	£	1,810,546
Exchange on Charges in England	Rx.	1,089,270
Total Superannuation, Retired and Compassionate Allowances	Rx.	3,781,006

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING, for the Year ended 31st March 1893.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx
Receipts from Sale of Stationery, &c.	198	7	323	5,397	129	9,037	930	2,390	3,567	4,081	26,059
Sale of Gazettes and other Publications	4,656	220	...	1,370	96	8,322	4,344	601	4,371	2,876	26,857
Other Press Receipts	5,159	2,780	...	384	238	3,066	1,484	6,913	3,898	4,003	27,925
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . . . Rx.	10,013	3,007	323	7,151	463	20,426	6,758	9,904	11,836	10,960	80,841

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1893.

			Rx.	Rx.
INDIA, GENERAL.				
Purchase of Stationery			56	
Printing at Private Presses			390	
Refunds			226	
Printing Establishment and Charges:		Brought forward	57,093	
		Branch Press, Simla	20,400	
Government Central Press Establishment:		Secretariat Presses:		
Superintending Officers	1,414	Foreign Department	2,304	
Establishment	46,491	Military Department	5,267	
Official Postage	4,919	Private Secretariat Department	2,939	
Purchase of Materials and Stock	86		10,510	
Contingencies	4,183	Mysore Residency	330	
		Work done at Contract Rates	18,654	
Carried forward	57,093			106,987
				107,659
Deduct—Value of Stationery supplied from Central Stores to the several Governments			*190,840*	
" " " to the Postal Department			*30,346*	
" " " to the Telegraph Department			*10,403*	*240,598*
				—132,939
CENTRAL PROVINCES.				
Stationery supplied from Central Stores			8,868	
Purchase of Stationery			745	
Printing Establishment and Charges:		Brought forward	5,890	
Superintending Officers	555	Work done at Contract Rates	1,548	
Establishment	4,800	Contingencies	1,258	8,696
Official Postage	320			
Purchase of Materials and Stock	215			
Carried forward	5,890			
		Carried forward . Rx.		*—114,630*

No. 42B.—Account of Charges for Stationery and Printing, for the Year ended 31st March 1893—*continued.*

				Rs.	Rx.
Burma.			Brought forward	...	—114,630
Upper Burma.					
Stationery supplied from Central Stores			1,842		
Purchase of Stationery			617		
				2,459	
Lower Burma.					
Stationery supplied from Central Stores			17,076		
Less,—Cost of Stationery charged to the Military Department			2		
				17,074	
Purchase of Stationery				852	
Printing Establishment and Charges:		Brought forward	25,739		
Superintending Officer	1,014	Official Postage	1,105		
Establishment	23,029	Contingencies	3,411		
Purchase of Materials and Stock	1,696	Work done at Contract Rates	5		
Carried forward	25,739			30,260	
					50,645
Assam.					
Stationery supplied from Central Stores				2,243	
Purchase of Stationery				574	
Refunds				1	
Printing Establishment and Charges:		Brought forward	3,521		
Superintending Officer	300	Official Postage	61		
Establishment	3,071	Work done at Contract Rates	26		
Purchase of Materials and Stock	150	Contingencies	288		
Carried forward	3,521			3,896	
					6,714
Bengal.					
Stationery supplied from Central Stores				77,037	
Stationery Office at the Presidency				15,322	
Purchase of Stationery				181,447	
Refunds				49	
Printing Establishment and Charges:		Brought forward	32,833		
Superintending Officer	1,200	Official Postage	1,253		
Establishment	24,661	Work done at Contract Rates	3,033		
Purchase of Materials and Stock	2,856	Government Publications	2,302		
Contingencies	4,116			39,421	
Carried forward	32,833				313,276
North-Western Provinces and Oudh.					
Stationery supplied from Central Stores				20,675	
Purchase of Stationery				6,687	
Refunds				3	
Printing Establishment and Charges:		Brought forward	25,155		
Superintending Officers	2,507	Official Postage	1,484		
Establishment	14,391	Contingencies	2,749		
Purchase of Materials and Stock	7,864	Work done at Contract Rates	5,404		
Lithography	393			34,792	
Carried forward	25,155				62,157
Punjab.					
Stationery supplied from Central Stores				7,458	
Purchase of Stationery				13,563	
Refunds				2	
Printing Establishment and Charges:		Brought forward	16,692		
Superintending Officers	696	Official Postage	606		
Establishment	8,545	Contingencies	1,087		
Purchase of Materials and Stock	133	Work done at Contract Rates	7,189		
Lithography	7,318				
Carried forward	16,692			25,574	
					46,597
Madras.					
Stationery supplied from Central Stores				37,390	
Stationery Office at the Presidency				2,415	
Purchase of Stationery				26,694	
Refunds				51	
Printing Establishment and Charges:		Brought forward	25,206		
Superintending Officers	1,700	Official Postage	1,046		
Establishment	20,955	Contingencies	3,015		
Purchase of Materials and Stock	2,551	Work done at Contract Rates	5,208		
Carried forward	25,206				
			34,475		
Deduct—Cost of Printing work done for the Postal and Telegraph Departments			378		
				34,097	
Bombay.					
Stationery supplied from Central Stores				27,260	100,647
Stationery Office at the Presidency				2,722	
Purchase of Stationery				37,600	
Refunds				81	
Printing Establishment and Charges:		Brought forward	26,526		
Superintending Officers	2,347	Contingencies	1,910		
Establishment	20,208	Work done at Contract Rates	520		
Purchase of Materials and Stock	3,971	Official Postage	1,273		
Carried forward	26,526			30,229	97,892
			Total in India	Rx.	563,298
				£	
Charges in England—					
Stores for India: For Bengal				29,712	
For Madras				11,625	
For Bombay				5,175	
				46,512	
Stationery, Printing, and Bookbinding, for the India Office, &c.				6,356	
					£ 52,868
Exchange on Charges in England				Rx.	31,807
			Total Charges for Stationery and Printing	Rx.	647,973

No. 43.—ACCOUNT showing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the Year ended 31st March 1893.

	Net Sterling.	Exchange at average rate obtained for Bills, &c.	Credits *or Debits* in respect of contract and fixed rates.	Further Credits on account of Stores used on Revenue Account.	Net Result. Gain.	Net Result. Loss.
RAILWAY COMPANIES—CAPITAL ACCOUNT.						
GUARANTEED.	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Net Repayments in India:						
Bombay, Baroda and Central India Railway	136,630	82,200	12,421	59,000	...	10,779
Great Indian Peninsula Railway	278,538	167,575	25,322	140,909	...	1,344
Madras Railway	40,759	24,522	3,705	34,934	14,117	...
	455,927	274,297	41,448	234,843	14,117	12,123
STATE.						
Net Withdrawals in India:						
Southern Mahratta Railway	34,231	*20,594*	2,490	...	23,084	...
Mysore Railway	*60,737*	36,541	20,557	...	...	15,984
Indian Midland Railway	24,777	*14,906*	7,088	...	21,994	...
Bengal-Nagpur Railway	204,587	*123,084*	*34,325*	...	88,759	...
(*a*) Bengal Central Railway	6,506	*3,915*	*2,305*	...	1,610	...
(*b*) Rohilkund-Kumaon Railway	12,450	*7,490*	*6,441*	...	1,049	...
Assam-Bengal Railway	195,471	*117,600*	*67,604*	...	49,996	...
	417,285	*251,048*	*80,540*	...	186,492	15,984
	38,642	23,249	*39,092*	234,843	200,609	28,107
REMITTANCE ACCOUNT.						
Net Payments in England:						
Transaction with H. M.'s Imperial Government—						
Postal and Money Order Transactions	75,904	45,666	46,383	...	717	...
Other Transactions	*135,643*	*81,606*	*57,442*	...	24,164	...
Other Remittance Transactions:						
East Indian Railway Advances	250,529	150,724	123,622	...	...	27,102
Rajputana-Malwa Railway do.	214,278	128,915	117,229	...	...	11,686
South India Railway do.	137,005	82,426	78,778	...	...	3,648
Bengal and North Western Railway Advances	66,599	40,067	36,907	...	...	3,160
Family and miscellaneous Remittances made by means of rolls	377,680	227,222	151,119	...	...	76,103
Other Transactions	281,147	169,145	113,147	...	...	55,998
	1,267,499	762,559	609,743	...	24,[illegible]	177,697
TOTAL	1,306,141	785,808	570,651	234,843	225,490	205,804

NET GAIN BY EXCHANGE Rx. 19,686

N.B.—The figures in italics in columns 3 and 4 represent Credits and Debits respectively.

(*a*) Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

(*b*) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.

BENGAL SECRETARIAT LIBRARY

No. 44A.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1893

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Gain by Exchange	644	...	8	...	...	...	...	...	...	772	1,424
Premium on Bills	6,843	51	3,589	1,622	9	5,711	274	733	2,464	2,881	24,177
Unclaimed Deposits	1,065	2,235	622	836	4,714	37,076	7,661	4,568	3,531	3,139	65,447
Treasure Trove	540	...	5	...	...	4	28	...	56	117	750
Unclaimed Bills of Exchange of more than Three Years' standing	107	9	15	24	13	37	28	143	166	71	613
Sale-proceeds of Durbar Presents	1,587	...	28	418	16	896	...	87	...	112	3,144
Sale of Old Stores and Materials	400	98	199	147	109	4,043	563	433	429	502	6,923
Sale of Land and Houses, &c.	2	256	267	12	...	14	773	6	59	1	1,390
Government Audit Fees	2,246	...	...	40	138	9,095	...	...	1,144	981	13,644
Contributions	...	954	...	...	...	...	10,681	...	8,844	1,357	21,836
Rents	679	3,656	18,291	14,407	1,229	3,931	16,023	3,972	40,438	951	103,577
Rates and Taxes	2	1,090	...	...	4	...	...	...	...	...	1,096
Miscellaneous Fees, Fines, and Forfeitures	3,954	375	46	57	284	20,576	32	523	5,620	918	32,385
Percentages chargeable on European Stores	331	83	...	844	46	19,333	162	820	963	663	23,245
Revenue of Berbera and Bulhar	...	...	...	...	...	...	...	...	...	15,903	15,903
Revenue of Zaila	...	...	...	...	...	...	..	...	...	6,029	6,029
Pearl Fishery Receipts	...	...	...	...	...	...	...	...	13	...	13
Extraordinary Items	1,276	...	...	...	7,719	...	1,600	380	...	2,650	13,625
Miscellaneous	2,399	811	527	2,222	625	31,563	3,843	7,935	14,229	3,060	67,214
TOTAL RECEIPTS IN INDIA . Rx.	22,075	9,618	23,597	20,629	14,906	132,279	41,668	19,600	77,956	40,107	402,435
			44,226								
RECEIPTS IN ENGLAND										£	7,197
EXCHANGE ON RECEIPTS IN ENGLAND										Rx.	4,330
TOTAL MISCELLANEOUS RECEIPTS										Rx.	413,962

No. 44B.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Allowances, Rewards, &c.:											
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations.	18	78	196	121	92	356	309	207	111	166	1,654
Rewards for Proficiency in Oriental Languages, &c.	69	...	1,080	463	550	400	268	363	662	1,071	4,926
Remittance Charges:											
Charges for Remittance of Treasure	8,316	403	667	318	842	1,535	2,879	1,520	2,488	1,495	20,463
Discount on Bills	14	...	...	...	...	...	...	3	...	...	17
Loss by Exchange on Local Transactions	3,507	...	...	...	...	...	...	...	...	27	3,534
Loss on Specie Remittances	...	...	...	...	1	...	...	...	...	7	8
Books and Periodicals:											
Subscription to Periodicals, &c.	400	...	...	...	...	...	909	...	8	1,440	2,757
Cost of Books and Publications	41	...	75	42	21	60	1,179	...	1,381	672	3,471
Charity:											
Donations for Charitable Purposes	837	135	527	170	386	9,533	3,934	400	5,618	5,366	26,906
Charges on account of European Vagrants	4	11	...	1	1	603	267	165	173	711	1,936
Miscellaneous:											
Rewards for Destruction of Wild Animals	101	1,820	565	989	1,379	1,860	909	723	2,415	616	11,377
Petty, Provincial, and Local Establishments	1,555	2,261	3,899	5,194	4,340	5,717	4,078	5,892	25,194	1,764	59,894
Special Commissions of Enquiry	57	...	...	...	...	459	1,210	...	10	4,984	6,720
Distribution of Opium Dues to Native States	50	...	...	...	...	...	...	...	...	...	50
Irrecoverable Temporary Loans, written off	169	27	...	...	6	...	190	47	21	18	478
Charges for search for Hidden Treasure	...	...	...	...	...	...	12	...	1	4	17
Contributions	...	...	...	...	839	1,551	...	600	694	774	4,458
Rents, Rates, and Taxes	2,337	7	27	1,174	264	2,092	...	...	946	10,592	17,439
Petty Construction and Repairs	71	...	...	...	...	...	1	...	...	...	72
Extraordinary Items	...	...	...	...	431	...	...	...	...	...	431
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	...	342	...	342
Miscellaneous and Unforeseen Charges	416	206	1,087	640	39	3,485	677	600	6,034	5,038	18,222
Expenses connected with the visit of H. I. H. the Arch Duke of Austria	8,041	...	...	...	...	...	...	...	...	...	8,041
Miscellaneous Refunds	279	34	306	52	53	456	480	121	110	1,151	3,042
			8,429	9,164							
Total Charges in India . Rx.	26,282	4,982	17,593		9,244	28,107	17,302	10,641	46,208	35,896	196,255
Charges in England . . . . . £											22,989
Exchange on Charges in England . . . . . Rx.											13,831
Total Miscellaneous Charges . Rx.											233,075

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Section F.—Famine Relief and Insurance.

Expenditure *Rx.* 1,116,103.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Famine Relief . .	45	Net Charges	106	...	...	70,841
Construction of Protective Railways .	46	Capital Expenditure	106	...	...	984,469
Construction of Protective Irrigation Works . . .	47A	Capital Expenditure	107			60,793
	47B	Detailed account of Ordinary Capital Expenditure to 31st March 1893 .	108	1,041,674	...	...
	47C	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1893	108	6,079,306	...	...
			Total .			1,116,103

No. 45.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma, Upper.	Bengal.	N.-W. P. and Oudh.	Madras.	Bombay.	TOTAL.
DIRECT CHARGES TO REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries, Establishments and Office Contingencies	935	...	...	70	16	1,471	...	2,492
Charitable Relief	10,654	...	122	966	...	1,688	96	13,526
Relief Works	9,668	...	...	27,579	...	940	...	38,187
Irrecoverable Famine Advances written off	...	...	...	...	...	132	...	132
Special Public Works Charges	...	42	...	...	...	20,279	257	20,578
Miscellaneous	...	...	...	93	...	10	...	103
TOTAL	21,257	42	122	28,708	16	24,520	353	75,018
RECEIPTS.								
Miscellaneous	*4,083*	...	...	...	...	*94*	...	*4,177*
NET FAMINE CHARGES IN INDIA	17,174	42	122	28,708	16	24,426	353	70,841

No. 46.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS for the Year ended 31st March 1893.

	Outlay during 1892-93.	Outlay to end of 1892-93.
EXPENDITURE ON PROTECTIVE RAILWAYS. *Madras.*	*Rx.*	*Rx.*
Capital Outlay	(*a*) 984,469	4,403,243

(*a*) Portion of the outlay on the East Coast Railway debitable to this head. Details of Construction expenditure on Lines are exhibited in Account No. 70, pages 196 and 197, in which this expenditure is incorporated and deducted at foot.

No. 47A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1892-93.

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of year.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years, but charged to work in current year, in excess of payments on the same account.	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange.	Total.	Less Receipts on Capital Account.	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal.															
Orissa Coast Canal (a)	...	...	...	...	...	...	...	70,069	16,112	419	...	...	86,600	...	86,600
N.-W. P. and Oudh.															
Betwa Canal	839	193	5		...	88	949	302,495	85,561	9,453	1,778	21	399,308	861	398,447
Less—Capital Outlay charged to Minor Works.	...	...	...	...	...	...	...	2,153	15,106	644	...	...	17,903	...	(b)17,903
	839	193	5	...	...	88	949	300,342	70,455	8,809	1,778	21	381,405	861	380,544
Punjab.															
Swat River Canal	38	2	—2	...	...	217	—179	269,858	68,168	10,221	721	...	348,968	559	348,409
Less—Capital Outlay charged to Minor Works	...	...	...	...	...	...	...	96,685	28,877	4,933	3,535	..	134,030	162	(b)133,868
	38	2	—2		...	217	—179	173,173	39,291	5,288	—2,814	...	214,938	397	214,541
Madras.															
Buckingham Canal	14,957	3,440	159	...	...	...	18,556	608,338	145,329	14,440	...	...	768,107	14	768,093
Rushikulya Canal	40,611	8,915	118	...	86	...	49,558	235,682	49,278	12,035	...	341	297,336	304	297,032
Surveys	...	...	...	...	...	...	...	610	8,086	336	...	...	9,032	...	9,032
	55,568	12,355	277	...	86	...	68,114	844,630	202,693	26,811	...	341	1,074,475	318	1,074,157
Less—Capital Outlay charged to Minor Works.	14,957	3,440	159	...	...	...	18,556	542,870	144,262	14,364	...	...	701,496	14	(b)701,482
	40,611	8,915	118	...	86	...	(c) 49,558	301,760	58,431	12,447	...	341	372,979	304	372,675
Bombay.															
Gokak Canal, 1st Section	531	29	—35	...	...	...	525	77,815	15,787	1,277	...	...	94,879	26	94,853
Mushwad Tank	34	5	3	...	...	...	42	157,266	34,051	6,281	...	...	197,598	147	197,451
Nira Canal	7,830	2,402	155	...	...	3	10,384	397,023	97,911	13,026	—3	...	508,857	795	508,062
Chankapur Tank	34	7	...	...	2	...	39	3,856	1,794	726	...	...	6,376	13	6,363
Maladevi Tank	..	...	...	...	...	...	...	2,097	1,160	145	...	...	3,402	7	3,395
	8,429	2,443	123	...	2	3	10,990	638,957	150,703	21,455	—3	...	811,112	988	810,124
Less—Capital Outlay charged to Minor Works	531	29	—35	...	...	...	525	137,856	39,889	10,912	...	...	188,657	236	(b)188,421
	7,898	2,414	158	...	2	3	(d)10,465	501,101	110,814	10,543	—3	...	622,455	752	621,703
Total	49,386	11,524	279	...	88	308	60,793	1,346,445	295,103	37,506	—1,039	362	1,678,377	2,314	1,676,063
Divisible under— India							55,054								1,667,814
England							3,583								5,337
Exchange							2,156								2,912

(a) Construction of this Canal is being carried out from Ordinary Provincial Funds; the expenditure recorded here is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant.
(b) Details of this sum by Canals are given overleaf.
(c) Includes £3,112 on account of expenditure in England and Rx. 1,872 on account of exchange.
(d) Includes £471 on account of expenditure in England and Rx. 284 on account of exchange.

No. 47B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1893, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. P. and Oudh.							
Betwa Canal	2,153	15,106	644	...	17,903	...	17,903
Punjab.							
Swat River	96,685	28,877	4,933	3,535	134,030	*162*	133,868
Madras.							
Buckingham Canal	542,870	144,262	14,364	...	701,496	*14*	701,482
Bombay.							
Gokak Canal (First Section) and Storage Works	52,873	10,027	1,319	...	65,119	*26*	65,093
Mushwad Tank	29,467	5,423	2,880	...	37,770	*83*	37,687
Nira Canal	53,450	21,361	6,192	...	81,003	*127*	80,876
Chankapur Tank	1,681	1,240	511	...	3,432	...	3,432
Maladevi Tank	385	938	10	...	1,333	...	1,333
	137,856	39,889	10,912	...	188,657	*236*	188,421
GRAND TOTAL	779,564	228,134	30,853	3,535	1,042,086	*412*	1,041,674

No. 47C.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.				TOTAL.			
	India.	England.	TOTAL.	India.	England.	Exchange	TOTAL.	India.	England.	Exchange.	TOTAL.
For 1881-82	682 403	...	682,403	135,449	...	...	135,449	817,852	...	...	817,852
„ 1882-83	*—133,129*	...	*—133,129*	263,443	...	...	263,443	130,314	...	...	130,314
„ 1883-84	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471
„ 1884-85	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503
„ 1885-86	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807
„ 1886-87	200,000	...	200,000	107,979	...	...	107,979	307,979	...	...	307,979
„ 1887-88	...	...	...	91,006	...	...	91,006	91,006	...	...	91,006
„ 1888-89	...	...	...	70,537	...	...	70,537	70,537	...	...	70,537
„ 1889-90	..	...	...	71,457	...	...	71,457	71,457	...	...	71,457
„ 1890-91	...	...	...	74,392	...	...	74,392	74,392	...	...	74,392
„ 1891-92	484,795	...	484,795	75,453	1,728	750	77,931	560,248	1,728	750	562,726
„ 1892-93	984,469	...	984,469	55,054	3,583	2,156	60,793	1 039,523	3,583	2,156	1,045,262
TOTAL	4,403,243	...	4,403,243	1,667,814	5,337	2,912	1,676,063	6,071,057	5,337	2,912	6,079,306

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Expenditure *Rx.*339,487.

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	48	Capital Expenditure . . .	110	...	...	339,487
			Total .		...	339,487

No. 48.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1892-93.

PROVINCES AND RAILWAYS.	DURING THE YEAR 1892-93.	TO CLOSE OF PREVIOUS YEAR.	TOTAL TO END OF 1892-93.	REMARKS.
	Rx.	*Rx.*	*Rx.*	
IMPERIAL.				
Madras.				
East Coast	201,225	...	201,225	Details of Construction expenditure on lines are exhibited in Account No. 70, pages 196 and 197, in which this expenditure is incorporated and deducted at foot.
TOTAL IMPERIAL	201,225	...	201,225	
PROVINCIAL.				
Assam.				
Jorhat	3,732	75,167	78,899	
Cherra-Companygunge	447	77,383	77,830	
	4,179	152,550	156,729	
Bengal.				
Kaunia-Dhurla	...	97,251	97,251	
N.-W. Provinces and Oudh.				
Lucknow-Sitapur-Seramau	...	358,346	358,346	
Madras.				
Mayavaram Mutupet	91,902	71,274	163,176	
Bombay.				
Hyderabad-Umarkot	42,181	120,861	163,042	
TOTAL PROVINCIAL	138,262	800,282	938,544	
GRAND TOTAL	339,487	800,282	1,139,769	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section H.—Railway Revenue Account.

Revenue *Rx.* 19,077,103. Expenditure *Rx.* 20,924,155.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.* (a)
State Railways . .	49	Gross Earnings and Working Expenses .	112	...	15,814,807	7,944,868
	49A	Interest on Debt	114	...	...	4,779,107
	49A	" " India	114	3,150,107	...	...
	49B	" " England, E. I. Railway .	116	501,884	...	...
	49C	" " " E. B. Railway .	116	55,120	...	...
	49D	" " North-Western (S. P. and D. Railway) . . .	116	265,090	...	...
	49E	" " Oudh and Rohilkand Railway	117	563,655	...	...
	49F	" " South Indian Railway . .	117	243,251	...	...
	49 B, C and D	Annuities in purchase of Railways . .	116	...	...	2,717,399
	49B	East Indian	116	1,872,534	...	...
	49C	Eastern Bengal	116	194,114	...	...
	49D	North-Western (Scinde, Punjab and Delhi)	116	650,751	...	...
	50	Interest on Advances to Companies . .	117	...	...	328,492
	51	Interest on Capital deposited by Companies .	117	...	...	1,086,141
Guaranteed Companies	49A	Net Traffic Receipts	114	...	3,244,413	...
	49A	Surplus Profits, Land and Supervision .	114	...	...	611,347
	49A	Interest	114	...	...	3,438,635
	52	Detailed Account of Charges for Surplus Profits, Land and Supervision . . .	118	29,423	...	...
	53	Total amount advanced for Guaranteed Interest	119	...	...	...
Subsidized Companies	54	Repayment of Advances of Interest . .	119	...	17,883	...
	54A	Land and Subsidy	119	..	...	27,071
	54A	Advances of Interest	119	...	...	1 955
Miscellaneous Railway Expenditure . .	55	Miscellaneous Charges and Surveys . .	120	...	...	—10,860
				Total .	19,077,103	20,924,155

(a) Includes Rx.382,024 for payment on account of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Bengal Central, Lucknow-Bareilly, Mysore and Southern Mahratta Railways.

No. 49.—DETAILED ACCOUNT showing the REVENUE EARNINGS and WORKING

Provinces and Railways.	No. of Items.	Capital Outlay to 31st March 1893.	Gross Earnings. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	Total.
		Rx.	Rx.	Rx.	Rx.	Rx.
Guaranteed Railways.						
Great Indian Peninsula	1	27,749,599	915,983	3,021,021	—49,480	3,887,524
Bombay, Baroda and Central India	2	9,565,169	478,199	943,576	13,427	1,435,202
Madras	3	12,002,405	385,013	584,343	9,853	979,209
Total			1,779,195	4,548,940	—26,200	6,301,935
State Railways.						
India, General.						
East Indian	4	(a)33,686,379	1,547,420	3,286,675	* 54,774	*4,888,869
Rajputana-Malwa System, including Cawnpore-Achnera, Rewari-Ferozepore and Holkar	5	13,058,617	612,537	1,586,496	48,562	2,247,595
Bhopal	6	194,605	...	...	15,310	15,310
			2,159,957	4,873,171	118,646	7,151,774
Central Provinces.						
Bengal-Nagpur	7	(d)9,675,993	113,800	449,350	40,109	603,259
Wardha Coal	8	498,769	...	...	23,299	23,299
Umaria Colliery	9	103,770	...	...	36,524	36,524
Warora Colliery	10	156,434	...	...	54,407	54,407
Bilaspur-Etawah	11	...	...	...	...	...
			113,800	449,350	154,339	717,489
Burma.						
Burma	12	5,258,183	405,568	283,180	6,425	695,173
Mu-Valley	13	1,524,164	9,000	10,351	3,803	23,154
			414,568	293,531	10,228	718,327
Assam.						
Jorhat	14	78,899	886	5,690	* 65	6,641
Cherra-Companyganj	15	77,830	253	1,714	—121	1,846
			1,139	7,404	—56	8,487
Bengal.						
Eastern Bengal	16	(b)10,241,358	405,365	678,009	99,581	1,182,955
Bengal Central†	17	(d)1,007,792	55,673	21,504	829	78,006
Patna-Gya (k)	18	...	7,429	5,297	15,924	28,650
Bengal North-Western and Tirhoot	19	2,485,903	204,914	272,117	61,367	* 538,398
			673,381	976,927	177,701	1,828,009
North-Western Provinces and Oudh.						
Oudh and Rohilkand	20	10,344,159	368,141	442,591	35,202	845,934
Indian Midland	21	(d)8,660,500	198,748	282,627	—37,021	444,354
Lucknow-Bareilly	22	(h) 830,369	31,912	35,548	2,032	(l)69,492
			598,801	760,766	213	1,359,780
Punjab.						
North-Western	23	(c)41,627,004	920,870	1,619,915	29,093	2,569,878
			920,870	1,619,915	29,093	2,569,878
Madras.						
South Indian	24	(g)7,221,053	421,124	353,389	23,089	797,602
Bezvada Extension	25	142,153	2,456	7,347	75	9,878
Mysore	26	(d)1,420,673	64,568	84,545	2,112	151,225
			488,148	445,281	25,276	958,705
Bombay.						
Southern Mahratta	27	(f)9,486,127	201,657	263,014	—1,555	463,116
Dhond-Manmad	28	1,108,704	...	...	(e)32,834	32,834
Hyderabad-Umarkot	29	163,042	3,564	2,774	70	6,408
			205,221	265,788	31,349	502,358
Total State Railways			5,575,885	9,692,133	546,789	15,814,807

* Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company, and Rx. 138, Exchange thereon.
† Although for convenience classified among State Railways, this line is the property of the Bengal Central Railway Company.

(a) The actual Capital cost of the East Indian Railway is as follows:

	Rx.
By Company before purchase	30,650,000
" Government before purchase	264,527
" Government after purchase	2,771,852
	33,686,379

This excludes the premiums on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or in purchase of Annuities.

(c) The actual cost of the North-Western Railway is as follows:

	Rx.
By Company before purchase on S. P. & D.Ry.	11,075,320
" Government before purchase do.	287,047
" Government before and after purchase on the combined undertaking	30,264,637
	41,627,004

This excludes the premiums on commuted value of Capital Stock, or the premium issued in excess for purchase of Annuities.

(d) Rupee figures.
(e) Net Receipts.
(f) Represents rupee figures of the Southern Mahratta and Government outlay on the Bellary-Kistna.

(h)

	Rx.
State outlay	512,114
Rupee outlay by Co.	318,255
	830,369

(g) Exclusive of Rx. 382,024 on account of Surplus Profits paid to Companies. (See Note (a) on page 111.)
(k) Amalgamated with the East Indian Railway on 1st July 1892; the figures represent transactions from 1st April to 30th June 1892.
(l) Includes Rx. 23 on account of an adjustment of the old Lucknow-Sitapur-Seramau Railway.

EXPENSES of RAILWAYS in INDIA during the year 1892-93.

Working Expenses.						Net Receipts.	Percentage on Capital Outlay.	No. of Items
Maintenance of Way and Works.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous.	Total.			
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
502,452	756,373	194,947	303,907	193,559	1,951,238	1,936,286	6·98	1
146,592	194,530	85,810	82,040	70,414	579,302	855,810	8·95	2
143,841	187,397	40,899	84,440	64,315	520,892	452,317	3·77	3
792,885	1,138,300	327,002	470,387	328,288	3,051,522	3,244,113	...	
327,098	408,695	120,888	276,501	225,483	1,358,665	3,530,204	10·48	4
161,991	407,618	77,193	145,569	125,598	917,969	1,329,626	10·18	5
...	...	...	...	9,670	9,670	5,040	2·90	6
489,089	816,313	198,081	422,070	360,751	2,280,304	4,865,470	...	
85,695	87,456	17,563	47,689	71,278	309,681	293,578	3·03	7
...	...	...	...	19,889	19,889	3,410	·68	8
...	...	...	...	33,179	33,179	3,345	3·22	9
...	...	...	...	50,674	50,674	3,733	2·38	10
...	...	...	...	(*n*) 1,321	1,321	—1,321	...	11
85,695	87,456	17,563	47,689	176,341	414,744	302,745	...	
120,592	107,842	25,475	63,049	34,956	351,914	343,259	6·53	12
14,919	12,225	2,599	9,414	14,854	54,011	—30,857	—2·02	13
135,511	120,067	28,074	72,463	49,810	405,925	312,402	...	
1,410	1,278	372	1,609	826	5,495	1,146	1·15	14
299	612	203	461	176	1,751	95	·12	15
1,709	1,890	575	2,070	1,002	7,246	1,241	...	
122,572	122,798	47,602	118,227	150,430	561,629	621,326	6·07	16
9,713	10,815	4,213	10,245	11,036	46,022	31,984	3·17	17
2,080	2,332	719	1,550	5,622	12,303	16,347	...	18
44,055	53,326	14,254	39,645	(*m*)244,117	(*m*)395,397	143,001	5·75	19
178,420	189,271	66,788	169,607	411,205	1,015,351	812,658	...	
116,497	103,196	34,534	64,994	49,469	368,690	477,244	4·61	20
71,655	101,791	23,275	48,335	47,030	292,086	152,268	1·76	21
...	...	...	...	41,541	41,541	27,951	3·37	22
188,152	204,987	57,809	113,329	138,040	702,317	657,463	...	
627,476	622,739	163,921	244,601	153,100	1,811,837	758,041	1·82	23
627,476	622,739	163,921	244,601	153,100	1,811,837	758,041	...	
131,378	188,116	45,426	67,610	74,485	507,015	290,587	4·02	24
2,870	1,319	392	795	1,062	7,038	2,840	2·00	25
21,609	31,668	6,356	16,252	18,151	94,036	57,189	4·02	26
155,857	221,103	52,174	84,657	94,298	608,089	350,616	..	
69,429	99,371	20,068	50,930	64,813	304,611	158,505	1·67	27
...	...	...	...	...	...	32,834	2·96	28
3,537	...	...	...	2,883	6,420	—12	—·01	29
72,966	99,371	20,068	50,930	67,696	311,031	191,327	...	
1,934,875	2,363,197	605,053	1,207,476	1,452,243	(*j*)7,562,844	8,251,963	...	

(*b*) The actual Capital cost of the Eastern Bengal Railway is as follows.

	Rx.
By Company before purchase	3,279,138
„ Government before purchase	42,448
„ Government before and after purchase on the combined undertaking	6,786,753
„ Capital outlay on Barsoi-Kishengunj	133,019
	10,241,358

This excludes the premium on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or in purchase of Annuities.

(*g*) The actual capital cost of the South Indian Railway is as follows.

By Company before purchase	4,703,280
„ Government after purchase on combined undertaking	989,599
„ Government on Villupuram-Guntakal to end of 1889-90	897,124
„ Government on Nellore Branch to end of 1889-90	631,050
	7,221,053

This excludes premiums on commuted value of Capital Stock and Debentures and Debenture Stock.

(*m*) Includes Rx.170,125, share of net earnings payable to the Bengal North Western Ry. Co.
(*n*) This item represents arrear charges pertaining to a period before the section was handed over to the Company.

No. 49A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES of the

Provinces and Railways.	No. of Items.	Credited under Revenue Heads. Net Receipts.	Gross Earnings.	Charged Working Expenses.	Interest and India.
		Rx.	Rx.	Rx.	Rx.
Guaranteed Railways.					
Great Indian Peninsula	1	1,936,286	3,887,524	1,951,238	2,181
Bombay, Baroda and Central India	2	855,810	1,435,202	579,392	285
Madras	3	452,317	979,209	526,892	207
		3,244,413	6,301,935	3,057,522	2,673
State Railways.					
India, General.					
East Indian	4	3,530,204	4,888,869	1,358,665	256,206
Rajputana-Malwa System	5	1,329,626	2,247,595	917,969	526,142
Bhopal	6	5,640	15,310	9,670	7,245
Store-keeper for State Railways	7	...	...	...	} 5,796
Expenditure in England for Stores purchased and remaining unappropriated	8	...	...	...	
Godhrá-Rutlam	9	...	...	...	24,303
Palanpur-Deesa	10	...	...	...	232
		4,865,470	7,151,774	2,286,304	819,924
Central Provinces.					
Bengal-Nagpur	11	293,578	603,259	309,681	(e)19,415
Wardha Coal	12	3,410	23,299	19,889	19,938
Umaria Colliery	13	3,345	36,524	33,179	4,076
Warora Colliery	14	3,733	54,407	50,674	6,237
Bilaspur-Etawah	15	—1,321	...	1,321	300
Nagpur-Chattisgarh Depreciation Account	16	...	...	...	2,501
		302,745	717,489	414,744	52,467
Burma.					
Burma	17	343,259	695,173	351,914	209,771
Mu Valley	18	—30,857	23,154	54,011	52,104
Meiktila Branch	19	...	...	...	601
		312,402	718,327	405,925	262,476
Assam.					
Assam-Bengal	20	...	...	...	1,242
Jorhat	21	1,146	6,641	5,495	3,081
Cherra-Companyganj	22	95	1,846	1,751	3,104
		1,241	8,487	7,246	7,427
Bengal.					
Eastern Bengal	23	621,326	1,182,955	561,629	304,005
Barsoi-Kissengunj	24	...	...	...	4,409
Bengal Central *	25	31,984	78,006	46,022	...
Patna-Gya	26	16,347	28,650	12,303	(c) ...
Ranaghat-Bhagwangola	27	...	...	...	1,209
Bengal North-Western and Tirhoot	28	143,001	538,398	395,397	96,940
		812,658	1,828,009	1,015,351	406,563
North-Western Provinces and Oudh.					
Oudh and Rohilkand	29	477,244	845,934	368,690	718
Indian Midland	30	152,268	444,354	292,086	...
Lucknow-Rae Bareli-Benares	31	...	...	...	3,996
Bareilly-Rampur-Moradabad	32	...	...	...	5,782
Lucknow-Bareilly	33	27,951	69,492	41,541	(a)&(e) 31,178
		657,463	1,359,780	702,317	41,674
Punjab.					
North-Western System	34	758,041	2,569,878	1,811,837	1,213,163
Peshawar Railway Reserve Materials	35	...	...	...	1,450
Frontier Railways Reserve	36	...	...	...	16,277
Mushkaf Bolan	37	...	...	...	12,704
Mari-Attock	38	...	...	...	7,739
Sind-Peshin, Petroleum Operations	39	...	...	...	547
		758,041	2,569,878	1,811,837	1,251,880
Madras.					
South Indian	40	290,587	797,602	507,015	104,763
Bezvada Extension	41	2,840	9,878	7,038	5,676
Mayavaram-Mutupet	42	...	...	...	4,689
Guntakal-Hindupur	43	...	...	...	13,825
East Coast	44	...	...	...	89,492
Vizagapatam-Raipore	45	...	...	...	981
Mysore	46	57,189	151,225	94,036	...
		350,616	958,705	608,089	219,426
Bombay.					
Southern Mahratta (Subsidized)	47	158,505	463,116	304,611	(g)66,305
Southern Mahratta	48	...	...	...	2,108
Dhond-Manmad	49	32,834	32,834	...	44,287
Hyderabad-Umarkot	50	—12	6,408	6,420	5,678
		191,327	502,358	311,031	118,378
Total State Railways		8,251,963	15,814,807	7,562,844	(e)3,180,215

* Although for convenience classified among State railways, this line is the property of the Bengal Central Railway Company.

(b) Interest charges for the Mysore Railway are included in the amount
(c) Interest included in the amount shown against East Indian Railway.
(g) Interest on the Capital outlay of the Bellary-Kistna.

	Rx.
(a) 38, Interest on Debt	20,485
38 " Capital deposited by Companies	10,693
	31,178

GOVERNMENT in respect of RAILWAYS during the year 1892-93.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO GOVERNMENT.		
Annuities.		Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.	No. of Items.
England.	Exchange.							
£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1,196,289	719,718	395,236	702	18,541	4,283,905	...	396,381	1
416,526	250,592	186,688	2	2,713	1,436,198	...	996	2
532,482	320,355	...	628	6,837	1,387,401	...	408,192	3
2,145,297	1,290,665	581,924	1,332	28,091	7,107,504	...	805,569	
1,482,505	891,913	248,435	...	...	4,237,724	651,145	...	4
...	...	100,733	...	...	1,544,844	702,751	...	5
...	...	...	...	...	16,915	...	1,605	6
...	...	...	...	...	5,796	...	5,796	7, 8
...	...	...	...	...	24,303	...	24,303	9
...	...	...	...	...	232	...	232	10
1,482,505	891,913	349,168	...	...	5,829,814	1,321,960	...	
252,500	151,910	...	...	...	733,506	...	130,247	11
...	...	...	...	...	39,827	...	16,528	12
...	...	...	...	...	37,255	...	731	13
...	...	...	...	...	56,911	...	2,504	14
...	...	...	...	...	1,621	...	1,621	15
...	...	...	...	...	2,501	...	2,501	16
252,500	151,910	...	...	...	871,621	...	154,132	
...	...	...	...	...	561,685	133,488	...	17
...	...	...	...	...	106,115	...	82,961	18
...	...	...	...	...	601	...	601	19
...	...	...	...		668,401	49,926	...	
26,055	15,675	...	...	...	42,972	...	42,972	20
...	...	...	...	...	8,576	...	1,935	21
...	...	...	...	...	4,855	...	3,009	22
26,055	15,675	...	...	...	56,403	...	47,916	
155,613	93,621	...	...	...	1,114,868	68,087	...	23
...	...	...	...	...	4,409	...	4,409	24
33,750	20,305	7,786	...	...	107,863	...	29,857	25
...	...	...	...	...	12,303	16,347	...	26
...	...	...	...	...	1,209	...	1,209	27
...	...	...	...	...	492,337	46,061	...	28
189,363	113,926	7,786	...	...	1,732,989	95,020	...	
351,927	211,728	...	...	...	933,063	...	87,129	29
253,441	152,477	...	...	...	698,004	...	253,650	30
...	...	...	...	...	3,996	...	3,996	31
...	...	...	...	...	5,782	...	5,782	32
...	...	1,196	...	...	73,915	...	4,423	33
605,368	364,205	1,196	...	...	1,714,760	...	354,980	
571,820	344,021	...	...	...	3,940,841	...	1,370,963	34
...	...	...	...	...	1,450	...	1,450	35
...	...	...	...	...	16,277	...	16,277	36
...	...	...	...	...	12,704	...	12,704	37
...	...	...	...	...	7,739	...	7,739	38
...	...	...	...	...	547	...	547	39
571,820	344,021	...	...	...	3,979,558	...	1,409,680	
181,878	109,422	...	...	...	903,078	...	105,476	40
...	...	...	...	...	12,714	...	2,836	41
...	...	...	...	...	4,689	...	4,689	42
...	...	...	...	...	13,825	...	13,825	43
...	...	...	...	...	89,492	...	89,492	44
...	...	...	...	...	981	...	981	45
(b) ..	...	4,776	...	...	98,812	52,413	...	46
181,878	109,422	4,776	...	...	1,123,591	...	164,886	
268,704	161,659	19,098	...	...	820,377	...	357,261	47
...	...	...	...	...	2,108	...	2,108	48
...	...	...	...	...	44,287	...	11,453	49
...	...	...	...	...	12,098	...	5,000	50
268,704	161,659	19,098	...	...	878,870	...	370,512	
(f) 3,578,193	(f) 2,152,731	382,024	...	...	16,856,007	1,466,906	2,508,106	
						1,041,200		
					(d) Net loss on Railways		1,846,769	

Rx.

of interest shown against the Southern Mahratta (Subsidized) Railway.

(e) Includes Rx. 19,415 and Rx. 10,693 on account of interest paid in India on Capital deposited by the Bengal-Nagpur and Rohilkhand and Kumaun Railway Companies respectively.

(f) Shown in Account No. 3 under Railway Revenue Account—

	England. £	Exchange. Rx.
Interest on Debt	1,017,092	611,908
Annuities in purchase of Railways	1,696,651	1,020,748
nterest chargeable against Companies on Advances	205,099	123,393
Interest on Capital deposited by Companies	659,351	396,682
TOTAL	3,578,193	2,152,731

(d) Net Loss on Guaranteed and State Railways as above . 1,846,769

Add:

Net Payment on account of Subsidized Railways Accounts Nos. 54 and 54A.	11,143
Miscellaneous Railway Expenditure, Account No. 55	—10,860
TOTAL LOSS ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3	1,847,052

H.—Railway Revenue Account.

No. 49B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1892-93, of the EAST INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	64,604	38,868	103,472
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	225	...	...	225
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	241,320	145,184	386,504
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	4,473	11,908
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	255,981	...	...	255,981
TOTAL INTEREST ON DEBT	256,206	313,359	188,525	758,090
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	849,175	510,885	1,360,060
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	56,597	34,050	90,647
Contribution towards management	...	1,374	827	2,201
Interest in lieu of deferred Annuity	...	262,000	157,626	419,626
TOTAL ANNUITIES IN PURCHASE	...	1,169,146	703,388	1,872,534
TOTAL	256,206	1,482,505	891,913	2,630,624

No. 49C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1892-93, of the EASTERN BENGAL RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	13,946	8,391	22,337
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	20,447	12,301	32,748
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	22	13	35
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	304,005	..	...	304,005
TOTAL INTEREST ON DEBT	304,005	34,415	20,705	359,125
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	116,849	70,299	187,148
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	4,220	2,539	6,759
Contribution towards management	...	120	78	207
TOTAL ANNUITIES IN PURCHASE	...	121,198	72,916	194,114
TOTAL	304,005	155,613	93,621	553,239

No. 49D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1892-93, of the NORTH-WESTERN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.				
North-Western Railway.	*Rx.*	£	*Rx.*	*Rx.*
Interest on India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuity	...	165,513	99,577	265,090
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	1,213,163	...	...	1,213,163
TOTAL INTEREST ON DEBT	1,213,163	165,513	99,577	1,478,253
ANNUITIES IN PURCHASE.				
Scinde, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	371,352	223,414	594,766
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Sec. 2, as modified by Sec. 25	...	34,696	20,874	55,570
Contribution towards management	...	259	156	415
TOTAL ANNUITIES IN PURCHASE	...	406,307	244,444	650,751
TOTAL	1,213,163	571,820	344,021	2,129,004

No. 49E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1892-93, of the OUDH AND ROHILKAND RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debentures and Debenture Stock	...	76,318	45,914	122,232
Interest on India 3½ per cent. Stock issued in redemption of Debenture Stock	...	—265	—159	—424
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	273,931	164,804	438,735
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	1,943	1,169	3,112
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	718	...	...	718
TOTAL	718	351,927	211,728	564,373

No. 49F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1892-93 of the SOUTH INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debentures and Debenture Stock	...	50,152	30,172	80,324
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	101,726	61,201	162,927
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	104,763	...	...	104,763
TOTAL	104,763	151,878	91,373	348,014

No. 50.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL FUNDS, during the Year 1892-93.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	...	81,250	48,882	130,132
Bengal.				
Bengal Central	...	16,250	9,777	26,027
N.-W. P. and Oudh.				
Indian Midland	...	41,433	24,927	66,360
Bombay.				
Southern Mahratta	...	66,166	39,807	105,973
TOTAL	...	205,099	123,393	328,492

No. 51.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by SUBSIDIZED RAILWAY COMPANIES debited to IMPERIAL FUNDS, during the Year 1892-93.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	19,415	171,250	103,028	293,693
Assam.				
Assam Bengal	...	26,055	15,675	41,730
Bengal.				
Bengal Central	...	17,500	10,528	28,028
N.-W. P. and Oudh.				
Indian Midland	...	212,008	127,550	339,558
Lucknow-Bareilly	10,693	...	...	10,693
Madras.				
South Indian	...	30,000	18,049	48,049
Bombay.				
Southern Mahratta	...	202,538	121,852	324,390
TOTAL	30,108	659,351	396,682	1,086,141

No. 52.—DETAILED ACCOUNT of CHARGES for SURPLUS PROFITS, LAND and SUPERVISION under GUARANTEED RAILWAYS, for the Year ended 31st March 1893.

		India.	Central Provinces.	Assam.	Bengal.	N.-W. Provinces.	Madras.	Bombay.	TOTAL.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SURPLUS PROFITS.									
Great Indian Peninsula Railway		395,236	...	...	...	...	...	...	395,236
Bombay, Baroda and Central India Railway		186,688	...	...	...	...	...	...	186,688
TOTAL		581,924	...	...	...	...	...	...	581,924
COMPENSATION FOR LAND.									
	Rx.								
Madras Railway	858								
Deduct—Sale-proceeds of Land relinquished	230	...	...	...	...	...	628	...	628
Great Indian Peninsula Railway		...	73	...	...	...	...	629	702
Bombay, Baroda and Central India Railway		...	...	...	...	...	...	2	2
TOTAL		...	73	...	...	...	628	631	1,332
ESTABLISHMENT.									
Director General of Railways, Secretary to Government and Consulting Engineers for Railways, and their Establishments, Salaries, Travelling Allowances and Contingencies		15,547	7,394	1,279	7,618	9,034	7,779	12,514	61,165
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies		...	3,571	857	3,292	3,511	5,023	10,203	26,457
Deduct—Contribution for Government supervision, audit and control for 1892-93, recoverable from Companies :									
East Indian Railway	*10,000*								
Rajputana-Malwa system	*13,375*								
Bengal and North-Western and Tirhoot	*3,020*								
Bengal-Nagpur	*6,890*								
Bengal-Central	*1,002*								
Indian Midland	*5,419*								
Southern-Mahratta and Mysore	*10,778*								
Lucknow-Bareilly	*1,113*								
South Indian	*9,293*								
Delhi-Umballa-Kalka (*a*)	+1,815								
Assam Bengal	*456*	*—59,531*							*—59,531*
TOTAL		*—43,984*	10,965	2,136	10,910	12,545	12,802	22,717	28,091
GRAND TOTAL		537,940	11,038	2,136	10,910	12,545	13,430	23,348	611,347

(*a*) Amount recoverable under contract . . . . . Rx. 2,164
Deduct.—Amount creditable to North-Western Railway for joint use of buildings, etc. . . „ 3,979
As above . „ 1,815

No. 53.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY COMPANIES to 31st March 1893, the NET REVENUE of the several COMPANIES to the 31st of December 1892, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of Exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1893.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1892, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway	11,700,420	87,596	11,788,016	9,915,673	1,872,343
Great Indian Peninsula Railway	33,458,518	472,140	33,930,658	30,334,782	3,595,876
Madras Railway	16,010,208	2,332	16,012,540	7,856,452	8,156,088
TOTAL £	61,169,146	562,068	61,731,214	48,106,907	13,624,307

No. 54.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST) credited to IMPERIAL FUNDS during the Year.

			Rx.
INDIA—			
Madras—			
Recovery of NET LOSS on the Mysore Railway (after paying interest) from H. H. the Maharaja of Mysore			17,883
ENGLAND—			
Rohilkund and Kumaun Railway:			
Government share of Surplus Profits taken in reduction of the Company's Debt for advance of interest	£	...	
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	...	...
TOTAL RECEIPTS		Rx.	17,883

No. 54A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND, SUBSIDY AND ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year.

IN INDIA.			IMPERIAL.	PROVINCIAL.	TOTAL.
			Rx.	Rx.	Rx.
Assam.					
Subsidy to the Assam Railway and Trading Company			...	10,000	
Share of joint audit charges of the Assam Railway and Trading Company			...	40	
			...	10,040	10,040
Bengal.					
Compensation for land taken up by—					
Bengal and North-Western			3,905	...	
Dooars			...	2,536	
			3,905	2,536	6,441
N.-W. Provinces and Oudh.					
Rohilkund-Kumaun Railway Company	Land	67	...	4,067	4,067
	Subsidy	4,000			
Punjab.					
Delhi-Umbala-Kalka—					
Land			121	...	121
Madras		Rx.			
Nilgiri—					
Land		6,402			
Interest		1,955	8,357	...	8,357
TOTAL			12,383	16,643	29,026

No. 55.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, for the Year ended 31st March 1893.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Imperial.	Provincial.	TOTAL.
	Rx.	*Rx.*	*Rx.*
IMPERIAL.			
India, General.			
Surplus Establishment and Miscellaneous Charges	3,265	...	
Director-General's Establishment	15,547	...	
Port Store-keeper's and Stock Verifier's Establishment	2,329	...	
Rutlam-Muttra Survey	1,927	...	
TOTAL	23 068	...	23,068
Central Provinces.			
Sambalpur-Khurda Survey	6,090	...	
TOTAL	6,090	.	6,090
Burma.			
Mandalay-Kunlon Survey	6,076	...	
Myitkyina Extension Survey	1,799	...	
Meiktila-Myingyan Survey	2,291	...	
Chittagong-Akyab-Minhla Survey	959	...	
	11,125	...	11,125
Assam.			
Bengal-Assam Survey	*—81,572*	...	*—81,572*
Bengal.			
Mogul Sarai-Howrah Survey	*—62*	...	
Cuttack-Midnapore Calcutta Survey	7,215	...	
Anarpur-Begum Serai Survey	361	...	
Monghyr Extension Survey	397	...	
Chittagong Comilla "	*—7,570*	...	
TOTAL	341	.	341
North-Western Provinces and Oudh.			
Rae Bareli Benares Survey	2,020	...	
Aonla-Badaon Survey	230	...	
	2,250	...	2,250
Punjab.			
Wazirabad Multan Survey	1,582	...	
Dera Ismail Khan-Murtaza Survey	1,903	...	
Delhi Minchinabad Survey	3,459	...	
Umballa-Patialla Survey	314	...	
Kotri-Rohrie Survey	19	...	
Kashmir Surveys	9,495	...	
Frontier Surveys	4,594	...	
Abt Material and Engine Suspense Account	*—200*	...	
Zhob Valley Survey	58	...	
Jungshahi Tatta Survey	634	...	
Kalka-Simla Survey	5,294	...	
Kotri-Kurrachee Survey	25	...	
TOTAL	27,207	...	27,207
Madras.			
Kurnool Branch Survey	501	...	501
Bombay.			
Nusseerabad Kekri Survey	130	...	130
GRAND TOTAL . RX.	*—10,860*	...	*—10,860*

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section J.—Irrigation.

Revenue *Rx.* 2,418,902. Expenditure *Rx.* 2,940,479.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
					Rx.	*Rx.*
Major Works . .	56	Direct receipts	122	...	1,510,730	...
	58	Portion of Land Revenue due to Irrigation. (See also Account No. 13A) . . .	126	...	722,306	...
	57	Working Expenses (Abstract Account) .	123	...	...	793,951
	57A	" " (Detailed Account) .	124	793,951	...	...
	58	Statement of Financial Results . . .	126	...	...	...
	58	Interest on Debt.	126	...	...	1,138,386
Minor Works and Navigation . .	59	Gross Receipts	128	...	185,866	...
		Summary of Receipts from Minor Works and Navigation	134	185,866	...	...
	60	Expenditure (Abstract Account) . .	135	...	...	1,008,142
	60A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	138	106,403	...	...
	60B	Detailed Account of Expenditure against Revenue Account from Imperial, Provincial and Local Funds	142	206,932	...	...
			Total .		2,418,902	2,940,479

No. 56.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1892-93.

	Direct Receipts during the year.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	Total.
Imperial.												
N.-W. Provinces and Oudh.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Betwa Canal	8,128	10	8	43	267	...	...	...	28	22	41	8,547
Total	8,128	10	8	43	267	...	...	...	28	22	41	8,547
Punjab.												
Western Jumna Canal	77,414	(a)30,866	575	154	1,604	211	1,994	3,616	181	183	328	117,126
Bári Doáb Canal	215,507	...	1,676	...	3,080	1,130	8,699	...	128	335	790	231,345
Sirhind Canal	233,624	...	690	...	1,155	1,522	6,131	927	381	72	2,874	247,370
Lower Sohag and Para Canal	7,746	...	24	...	8	12	...	...	...	13	568	8,371
Chenab Canal	18,695	...	14	...	2	31	...	...	303	11	44	19,100
Sidhnai Canal	21,096	...	12	...	1	27	...	...	23	...	4	21,163
Swat River Canal	28,174	...	164	...	13	15	423	...	69	50	14	28,922
	602,256	30,866	3,155	154	5,863	2,948	17,247	4,543	1,085	664	4,622	673,403
Deduct—Share of Revenue of Sirhind Canal due to Native States	...	...	*12*	...	*265*	*513*	*2,137*	*242*	*143*	...	*1,032*	*4,344*
Total	602,256	(a)30,866	3,143	154	5,598	2,435	15,110	4,301	942	664	3,590	669,059
Madras.												
Godávári Delta Project	...	...	...	...	635	1,259	...	9,850	34	1	195	11,974
Kistna Delta Project	...	...	...	136	203	797	...	3,770	288	1	104	5,299
Pennér Anicut Project	...	...	...	...	...	66	...	...	...	...	...	66
Cauvery Delta Project	...	...	...	...	130	146	...	...	7	...	8	291
Sriváikuntham Anicut Project	...	...	...	35	...	24	...	...	30	...	...	89
Sangam Anicut System	...	...	...	...	...	84	...	...	7	...	...	91
Kurnool Canal	12,613	...	...	400	4	339	...	181	60	...	21	13,618
Total	12,613	...	...	571	972	2,715	...	13,801	426	2	328	31,428
Bombay.												
Desert Canal	2,841	...	...	...	...	...	...	...	10	...	21	2,872
Begari Canal	2,861	...	...	...	...	27	...	...	...	...	73	2,961
Eastern Nara Works	209	...	...	...	219	...	...	...	...	1	1,596	2,025
Hathmati Canal	401	...	14	...	14	86	...	...	...	...	1	516
Pravara River Works—Lakh Canal	80	...	...	...	12	4	...	...	...	...	...	96
Kadva River Works	920	...	...	...	27	8	...	...	4	...	2	961
Krishna Canal	5,127	...	4	22	...	315	...	...	7	...	...	5,475
Lower Panjhra River Works	889	...	4	...	7	43	...	...	...	...	9	952
Ekruk Tank	1,516	...	247	349	26	386	...	...	1	...	27	2,552
Mutha Canals	10,587	...	197	10,466	137	139	600	...	22	...	372	22,520
Unharwáh Canal	...	...	...	...	...	...	...	...	...	...	...	...
Mhaswad Tank	2,563	...	3	...	2	3	...	...	4	...	50	2,625
Nira Canal	8,377	...	2	...	5	67	...	...	24	...	75	8,550
Total	36,371	...	471	10,837	449	1,078	600	...	72	1	2,226	52,105
Total Imperial	659,368	30,876	3,622	11,605	7,286	6,228	15,710	18,102	1,468	689	6,185	761,139

Provincial.												
Bengal.												
Orissa Project	35,237	...	16	...	196	112	...	11,876	475	...	1,854	49,766
Midnapore Canal	14,906	...	1	...	4	...	...	11,414	74	...	1,619	28,018
Tidal Canal	...	...	...	...	3	...	...	5,218	27	...	98	5,346
Sone Project	96,807	...	80	...	85	97	114	5,909	880	36	1,629	105,637
TOTAL	146,950	...	97	...	288	209	114	34,417	1,456	36	5,200	188,767
N.-W. Provinces and Oudh.												
Ganges Canal	224,264	9,814	119	38	8,250	...	2,894	719	53	527	1,467	248,145
Lower Ganges Canal	154,564	18,172	297	2	4,026	...	828	459	176	619	1,720	180,863
Agra Canal	42,822	7,714	111	...	2,546	...	204	651	29	139	64	54,280
Eastern Jumna Canal	72,355	896	34	17	2,645	...	930	...	9	578	72	77,536
TOTAL	494,005	(a)36,596	561	57	17,467	...	4,856	1,829	267	1,863	3,323	560,824
Total Provincial	640,955	36,596	658	57	17,755	209	4,970	36,246	1,723	1,899	8,523	749,591
GRAND TOTAL	1,300,323	67,472	4,280	11,662	25,041	6,437	20,680	54,348	3,191	2,588	14,708	1,510,730

(a) Recoveries by the Civil Department.

No. 57.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS, debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1892-93.

	Imperial.					Provincial.			Grand Total.
	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Bengal.	N.-W. P. and Oudh.	Total.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Working Expenses and Maintenance:									
Extensions and Improvements	363	19,474	9,228	4,134	33,199	1,940	28,063	30,003	63,202
Repairs	3,340	112,664	60,023	26,780	202,807	61,482	88,428	149,910	352,717
Establishment	(a)6,114	114,423	46,206	13,298	180,041	67,409	(c) 123,189	190,598	370,639
Tools and Plant	112	3,037	8,260	349	11,758	8,271	3,246	11,517	23,275
Suspense	...	2,414	...	...	2,414	...	...	...	2,414
Revenue refunds	209	(b) 1,876	115	119	2,319	432	888	1,320	3,639
TOTAL	10,138	253,888	123,832	44,680	432,538	139,534	243,814	383,348	815,886
Deduct—Share of Working Expenses of Sirhind Canal due from Native States, and Outlay from Contributions	...	*21,809*	*126*	...	*21,935*	...	...	...	*21,935*
GRAND TOTAL . Rx.	10,138	232,079	123,706	44,680	410,603	139,534	243,814	383,348	793,951

(a) Includes *Rx.* 25, Charges in Civil Department for collection of Owners' Rates.
(b) Includes *Rx.* 497 on account of refund of Owners' Rates.
(c) Includes *Rx.* 1,651 for Charges in Civil Department.

No. 57A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1892-93.

	Expenditure during the Year.							Expenditure to end of Year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Revenue refunds.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
Imperial.															
N.-W. Provinces and Oudh.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Lower Ganges Canal	...	...	...	...	...	...	...	29,903	...	7,769	1,126	...	...	...	38,798
Betwa Canal	363	3,340	(b) 6,114	112	209	...	10,138	3,073	21,833	40,919	907	...	397	...	67,129
Total	363	3,340	6,114	112	209	...	10,138	32,976	21,833	48,688	2,033	...	397	...	105,927
Punjab.															
Western Jumna Canal (including Sirsa Branch)	1,797	23,880	21,246	1,023	(a) 1,393	...	49,339	48,238	814,557	758,675	13,949	323	7,164	...	1,642,906
Bári Doab Canal	8,498	28,444	29,767	580	402	...	67,691	64,858	676,417	722,239	17,784	107	5,179	...	1,486,584
Sirhind Canal	8,151	35,940	39,464	1,005	73	2,414	87,047	69,930	245,084	205,083	4,469	46	502	2,414	527,528
Lower Sohag and Para Canal	...	5,356	3,504	1	1	...	8,862	127	20,793	19,624	22	...	22	...	40,588
Chenab Canal	543	12,709	11,799	274	2	...	25,327	1,227	42,428	23,872	854	...	12	...	68,393
Sidhnai Canal	123	2,702	3,348	59	2	...	6,234	3,095	21,270	19,012	505	...	18	...	43,900
Swat River Canal	362	3,633	5,295	95	3	...	9,388	3,743	26,180	32,602	593	...	53	...	63,171
	19,474	112,664	114,423	3,037	1,876	2,414	253,888	191,218	1,846,729	1,781,107	38,176	476	12,950	2,414	3,873,070
Deduct—Share of Working Expenses of Sirhind Canal and Western Jumna Canal due from Native States	*2,204*	*9,291*	*7,642*	*251*	7	*2,414*	*21,809*	*22,281*	*67,236*	*46,807*	*1,319*	*8*	*66*	*2,414*	*140,131*
Total	17,270	103,373	106,781	2,786	1,869	...	232,079	168,937	1,779,493	1,734,300	36,857	468	12,884	...	3,732,939
Madras.															
Rushikulya Project	...	789	181	...	...	...	970	...	789	181	...	...	...	...	970
Godávári Delta System	3,712	25,750	20,828	4,398	6	...	54,694	44,041	713,426	431,056	96,736	...	1,250	...	1,286,509
Kistna Delta System	1,329	21,568	15,781	3,781	76	...	42,535	22,030	435,265	258,874	56,601	...	1,518	...	774,288
Deduct—Contributions															
Pennér Anicut System	317	702	1,112	*—1*	...	...	2,130	8,052	45,036	28,454	1,113	...	1	...	82,656
Cauvery Delta System	2,371	*—4,270*	3,056	*—132*	2	...	1,027	51,435	427,628	176,260	10,819	...	43	...	666,185*
Deduct—Contributions	*71*	*26*	*27*	*2*	...	...	*126*	...	...	...	...	...	...	...	...
Sriváikuntham Anicut System	354	806	614	*—8*	...	...	1,766	6,383	28,426	17,416	580	...	26	...	52,831*
Sangam Anicut System	474	2,351	1,582	27	...	...	4,434	3,765	16,975	8,786	104	...	...	...	29,630*
Kurnool Canal (c)	589	12,086	2,941	195	31	...	15,842	22,424	107,696	37,270	5,332	...	402	...	173,124
Barur Tank Project	82	241	111	...	...	...	434	315	1,247	483	...	...	...	...	2,045
	9,228	60,023	46,206	8,260	115	...	123,832	158,445	1,776,488	958,780	171,285	...	3,240	...	3,068,238
Deduct—Outlay from Contributions	*71*	*26*	*27*	*2*	...	...	*126*	...	...	...	...	...	...	...	...
Total	9,157	59,997	46,179	8,258	115	...	123,706	158,445	1,776,488	958,780	171,285	...	3,240	...	3,068,238

Bombay.															
Desert Canal	2,755	4,249	2,403	15	...	...	9,422	6,715	3,651	15,364	297	...	...	...	61,027
Begari Canal	...	2,559	1,139	17	...	...	3,715	7,694	131,601	33,953	668	...	1	...	173,917
Eastern Nara Works	883	8,747	521	43	...	...	10,194	4,529	155,675	66,925	2,096	...	5	...	229,230
Hathmati Canal	...	405	114	1	...	...	520	210	8,345	5,273	31	19	247	...	14,125
Pravara River Works—Lakh Canal	...	131	135	7	...	...	273	63	6,289	4,061	130	...	4	...	10,547
Kádva River Works	...	386	333	10	...	...	729	15	5,630	4,244	137	...	19	...	10,045
Krishna Canal	...	730	353	10	...	...	1,093	66	20,846	14,779	210	...	12	...	35,913
Lower Panjhra River Works	3	411	345	9	...	...	768	70	6,501	3,175	90	2	178	...	10,016
Ekruk Tank	493	700	1,248	12	...	...	2,453	521	19,604	12,566	230	...	...	...	32,921
Mutha Canals	...	3,850	3,846	162	119	...	7,977	253	66,387	35,251	675	...	533	...	103,099
Unharwáh Canal	...	819	248	5	...	...	1,072	...	6,701	1,937	62	...	...	...	8,700
Gokak Canal, First Section	...	...	...	...	...		...	39	1,052	759	37	...	8	...	1,895
Mhaswad Tank	...	669	611	9	...	...	1,289	...	5,481	3,364	58	...	...	...	8,903
Nira Canal	...	3,124	2,002	49	...	...	5,175	...	13,394	7,137	189	...	4	...	20,724
TOTAL	4,134	26,780	13,298	349	119	...	44,680	20,175	486,157	208,788	4,910	21	1,011	...	721,062
Total Imperial	30,924	193,490	172,372	11,505	2,312	...	410,603	380,533	4,063,971	2,950,556	215,085	489	17,532	...	7,628,166
Provincial.															
Bengal.															
Orissa Project	912	23,036	21,631	1,944	28	...	47,551	1,577	440,184	246,510	29,445	186	412	...	(d)718,314
Midnapore Canal	374	8,743	6,535	2,988	18	...	18,658	4,447	243,703	123,727	43,461	...	169	...	415,507
Tidal Canal	...	1,645	989	536	7	...	3,177	475	56,338	21,039	4,682	...	106	...	82,640
Sone Project	654	28,058	38,254	2,803	379	...	70,148	3,429	465,250	407,114	32,745	...	10,603	...	919,141
TOTAL	1,940	61,482	67,409	8,271	432	...	139,534	9,928	1,205,475	798 390	110,333	186	11,290	...	2,135,602
N.-W. Provinces and Oudh.															
Ganges Canal	14,613	38,248	51,149	1,593	319	...	105,922	139,626	1,100,174	1,360,238	48,378	4,948	4,867	...	2,658,231
Lower Ganges Canal	9,607	28,924	43,851	390	402	...	83,174	110,638	526,316	650,072	9,005	...	2,650	...	1,298,681
Agra Canal	1,916	9,485	12,213	884	93	...	24,591	30,054	179,532	176,856	6,002	...	4,806	...	397,250
Eastern Jamna Canal	1,927	11,771	15,976	379	74	...	30,127	35,299	334,713	456,036	5,377	32	2,145	...	833,602
TOTAL	28,063	88,428	(e)123,189	3,246	888	—	243,814	315,617	2,140,735	2,643,202	68,762	4,980	14,468	...	5,187,764
Total Provincial	30,003	149,910	190,508	11,517	1,320	...	383,348	325,545	3,346,210	3,441,592	179,095	5,166	25,758	...	7,323,366
GRAND TOTAL	60,927	343,400	362,970	23,022	3,632	...	793,951	706,078	7,410,181	6,392,148	394,180	5,655	43,290	...	14,951,532

* Approximate figures, and subject to revision, as they include direct and indirect charges.

(a) Includes Rx. 497 on account of refund of Owners' Rate. (b) Includes Rx. 25, Charges in Civil Department for collection of Owners' Rate. (d) Excludes Rx. 695, Outlay in England.

(c) This canal was purchased from the late Madras Irrigation and Canal Company. (e) Includes Rx. 1,651, Charges in Civil Department.

No. 58.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in

PROVINCES AND CANALS.	No. of Items.	(a) Estimated cost of construction, including Exchange but excluding Indirect Charges.	Capital Outlay, excluding all Interest Charges. During 1892-93. (For details, *see* pages 107 and 203.)	Capital Outlay, excluding all Interest Charges. To end of 1892-93. (For details, *see* pages 107 and 203.)	Revenue. Direct Receipts (Water-rates, etc. For details, *see* pages 122 and 123).	Revenue. Irrigation Land Revenue collected in the Civil Department.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal.						
Orissa Project	1	3,139,622	36,321	2,496,984	49,766	...
Midnapore Canal	2	837,309	...	825,871	28,018	...
Tidal Canal	3	254,185	3,832	227,102	5,346	...
Sone Project	4	2,788,870	5,625	2,578,835	105,637	...
TOTAL	...	7,019,986	45,778	6,128,792	188,767	...
N.-W. Provinces and Oudh.						
Ganges Canal	5	2,923,592	10,970	2,712,936	248 145	71,559
Lower Ganges Canal	6	2,773,951	20,763	3,142,325	180,863	20,959
Agra Canal	7	871,752	2,425	854,087	54,280	...
Eastern Jumna Canal	8	344,191	2,913	327,922	77,536	24,980
Betwa Canal	9	425,141	949	398,447	8,547	...
TOTAL	...	7,338,627	38,019	7,435,717	569,371	117,498
Punjab.						
Western Jumna Canal	10	1,106,107	11,746	1,078,895	117,126	...
Ditto, Sirsa Branch, British Outlay	11	289,269	61,185	177,871	...	...
Ditto, Contributional Outlay	12	108,430	24,908	75,547	...	...
Bári Doáb Canal	13	1,656,176	25,186	1,607,715	231,345	11,897
Sirhind Canal, State Outlay	14	2,316,141	15,609	2,262,550	243,032	...
Ditto, Contributional Outlay	15	1,423,970	—*2,118*	1,376,485	4,344	...
Lower Sohag and Para Canal	16	72,810	—*169*	67,281	8,371	76
Chenab Canal	17	2,568,418	152,556	1,058,007	19,100	1,752
Sidhnai Canal	18	96,238	246	93,544	21,163	...
Jhelum Canal	19	1,202,407	23	914	...	...
Swat River Canal	20	354,581	—*179*	348,409	28,922	...
	21	11,194,547	288,993	8,147,218	673,403	13,725
Deduct—Contribution Outlay on Sirhind Canal and Sirsa Branch, Western Jumna Canal	22	*1,532,400*	*22,790*	*1,452,032*	*4,344*	...
TOTAL	...	9,662,147	266,203	6,695,186	669,059	13,725
Madras.						
Godávári Delta System	23	1,119,554	165	1,091,102	11,974	222,382
Kistna Delta System	24	1,391,978	30,659	1,004,423	5,299	174,845
Pennér Anicut System	25	165,180	7	163,294	66	16,144
Cauvery Delta System	26	166,293	...	165,606	291	70,486
Sriváikuntham Anicut System	27	136,152	...	135,103	89	5,520
Sangam Anicut System	28	313,000	1,872	301,508	91	16,159
Kurnool Canal	29	2,168,649	2,449	2,166,521	13,618	548
Barur Tank Project	30	40,712	280	39,652	...	690
Periyar Project	31	542,500	131,355	508,214	...	...
Rushikulya Canal	32	394,000	49,558	297,032	...	...
TOTAL	...	6,438,018	216,345	5,872,455	31,428	506,774
Bombay.						
Desert Canal	33	123,479	249	122,338	2,872	9,955
Bégari Canal	34	162,561	...	162,561	2,961	33,921
Eastern Nara Works	35	532,799	18,054	539,637	2,025	46,011
Hathmati Canal	36	49,470	...	49,092	516	...
Pravara River Works—Lakh Canal	37	37,519	—*49*	35,224	96	...
Kádvá River Works	38	75,006	25	69,183	961	59
Krishna Canal	39	82,907	1,098	81,307	5,475	195
Lower Panjhra River Works	40	44,449	10	43,718	952	664
Ekruk Tank	41	122,824	...	122,812	2,552	...
Mutha Canals	42	621,421	4,220	612,213	22,520	4
Unharwáh Canal	43	34,543	1,977	35,160	...	4,736
Gokak Canal—First Section	44	40,594	...	40,095	...	...
Mhuswad Tank	45	202,433	42	197,451	2,625	14
Nira Canal	46	573,465	10,384	508,062	8,550	...
Chankapur Tank	47	70,154	39	6,363	...	...
Maladevi Tank	48	91,498	...	3,395	...	...
TOTAL	...	2,865,122	36,049	2,628,611	52,105	95,559
Stores and Reserve	49	...	...	94	...	...
GRAND TOTAL	...	...	602,394	28,760,855	1,510,730	733,556

(a) The term *Indirect Charges* refers to Leave Allowances and Capitalization of Abatement of Land Revenue. Interest is charged in a separate column. In the case of old works for which the estimates do not exist, the actual outlay by the British Government is taken as cost of construction. In cases where the charges for Establishment and Tools and Plant were omitted from the estimate, these have been added.

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS, and the FINANCIAL RESULTS.

During 1892-93.		Working Expenses, 1892-93 (for details, see pages 124 and 125).	Excluding Interest.				Simple Interest at 4 per cent. on past Capital Outlay, plus half the Outlay of the Year.	Including Interest.				No. of Items.
					Rate per cent.					Rate per cent.		
Less Collection Charges in the Civil Department.	Total Revenue.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.	
Rx.	Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.			
...	49,766	47,551	2,215	...	·09	...	99,153	...	96,938	...	3·88	1
...	28,018	18,658	9,360	...	1·13	...	33,035	...	23,675	...	2·87	2
...	5,346	3,177	2,169	...	·95	...	9,007	...	6,838	...	3·01	3
...	105,637	70,148	35,489	...	1·38	...	103,041	...	67,552	...	2·62	4
...	188,767	139,534	49,233	...	·80	...	244,236	...	195,003	...	3·18	...
...	319,704	105,922	213,782	...	7·88	...	108,298	105,484	...	3·89	...	5
...	201,822	83,174	118,648	...	3·78	...	125,278	...	6,630	...	·21	6
...	54,280	24,591	29,689	...	3·48	...	34,115	...	4,426	...	·52	7
...	102,516	30,127	72,389	...	22·07	...	13,058	59,331	...	18·09	...	8
...	8,547	10,138	...	1,591	...	·40	15,919	...	17,510	...	4·39	9
...	686,869	253,952	432,917	...	5·82	...	296,668	136,249	...	1·83	...	...
...	117,126	49,092	68,034	...	6·31	...	42,921	25,113	...	2·33	...	10
...	...	...	...	...	...	...	5,891	...	5,891	...	3·31	11
...	...	247	...	247	...	·33	2,523	...	2,770	...	3·67	12
...	243,242	67,691	175,551	...	10·92	...	63,805	111,746	...	6·95	...	13
...	243,032	65,485	177,547	...	7·85	...	90,190	87,357	...	3·86	...	14
...	4,344	21,562	...	17,218	...	1·25	55,102	...	72,320	...	5·25	15
...	8,447	8,862	...	415	...	·62	2,694	...	3,109	...	4·62	16
...	20,852	25,327	...	4,475	...	·42	39,269	...	43,744	...	4·13	17
...	21,163	6,234	14,929	...	15·96	...	3,737	11,192	...	11·96	...	18
...	...	...	...	...	...	...	36	...	36	...	3·94	19
...	28,922	9,388	19,534	...	5·61	...	13,940	5,594	...	1·61	...	20
...	687,128	253,888	433,240	...	5·32	...	320,108	113,132	...	1·39	...	21
...	*4,344*	*21,809*	*—17,465*	...	...	1·20	*57,625*	*—75,090*	...	...	5·17	22
...	682,784	232,079	450,705	...	6·73	...	262,483	188,222	...	2·81	...	...
...	234,356	54,694	179,662	...	16·47	...	43,641	136,021	...	12·47	...	23
...	180,144	42,535	137,609	...	13·70	...	39,564	98,045	...	9·76	...	24
...	16,210	2,130	14,080	...	8·62	...	6,532	7,548	...	4·62	...	25
...	70,777	901	69,876	...	42·19	...	6,624	63,252	...	38·19	...	26
...	5,609	1,766	3,843	...	2·84	...	5,404	...	1,561	...	1·15	27
...	16,250	4,434	11,816	...	3·92	...	12,023	...	207	...	·07	28
...	14,166	15,842	...	1,676	...	·08	86,612	...	88,288	...	4·08	29
...	690	434	256	...	·64	...	1,581	...	1,325	...	3·34	30
...	...	...	...	...	...	...	17,701	...	17,701	...	3·48	31
...	...	970	...	970	...	·33	10,890	...	11,860	...	3·99	32
...	538,202	123,706	414,496	...	7·06	...	230,572	183,924	...	3·13	...	...
986	11,841	9,422	2,419	...	1·98	...	4,889	...	2,470	...	2·02	33
3,381	33,501	3,715	29,786	...	18·32	...	6,502	23,284	...	14·32	...	34
4,688	43,348	10,194	33,154	...	6·14	...	21,224	11,930	...	2·21	...	35
20	496	520	...	24	...	·05	1,964	...	1,988	...	4·05	36
4	92	273	...	181	...	·51	1,410	...	1,591	...	4·51	37
46	974	729	245	...	·35	...	2,767	...	2,522	...	3·64	38
363	5,307	1,093	4,214	...	5·18	...	3,230	984	...	1·21	...	39
141	1,475	768	707	...	1·61	...	1,748	...	1,041	...	2·38	40
76	2,476	2,453	23	...	·02	...	4,912	...	4,889	...	3·98	41
528	21,996	7,977	14,019	...	2·28	...	24,404	...	10,385	...	1·69	42
461	4,275	1,072	3,203	...	9·11	...	1,367	1,836	...	5·22	...	43
...	...	...	...	...	...	...	1,604	...	1,604	...	4·00	44
137	2,502	1,289	1,213	...	·61	...	7,897	...	6,684	...	3·38	45
419	8,131	5,175	2,956	...	·58	...	20,115	..	17,159	...	3·37	46
...	...	...	...	...	...	...	254	...	254	...	3·99	47
...	...	...	...	...	...	...	136	...	136	...	4·00	48
11,250	136,414	44,680	91,734	...	3·48	...	104,423	...	12,689	...	·48	...
...	...	...	...	...	...	...	4	...	4	...	4·25	49
11,250	2,233,036	793,951	1,439,085	...	5·00	...	1,138,386	300,699	...	1·04	...	...

J—Irrigation.

No. 59.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1892-93.

Irrigation and Navigation.	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana.												
Tank in Todghur Sub-Collectorate	104	...	...	...	...	...	...	...	...	10	9	123
" Ajmere "	172	...	...	...	...	6	...	...	...	3	80	261
" Beawar "	131	...	...	...	...	2	...	...	5	2	79	219
TOTAL	407	...	...	...	...	8	...	...	5	15	168	603
Baluchistan.												
Shebo Canal	2,156	...	...	...	...	...	...	...	...	1	6	2,163
Khusdil Khan Reservoir	1,790	...	...	...	...	...	...	...	...	...	...	1,790
TOTAL	3,946	...	...	...	...	...	...	...	...	1	6	3,953
Punjab.												
Upper Sutlej Inundation Canals	1,911	...	2	...	860	153	...	...	31	30	661	3,648
Lower Sutlej and Chenab Inundation Canals	17	...	...	...	...	1	...	...	16	55	249	338
Indus Inundation Canals	...	...	2	...	174	3,312	...	...	14	60	(a)6,056	9,618
Shahpur Canal	5,920	...	...	...	46	28	...	7	...	1	2	6,004
TOTAL	7,848	...	4	...	1,080	3,494	...	7	61	146	6,968	19,608
Bombay.												
Sind.												
Sukkur Canal	106	...	...	...	51	6	...	...	6	...	68	237
Ghar Canal	344	...	...	...	157	35	...	...	20	...	419	975
Mehrabwah Canal	...	...	...	...	...	...	...	...	...	...	8	8
Alibhur Cutchery Canal	46	...	...	...	4	...	...	...	...	...	...	50
Great Marak Canal	236	...	...	...	38	...	...	...	...	...	...	274
Surfrazwah Canal	141	...	...	...	30	...	...	...	...	...	1	172
Fuleli Canal	2,409	...	...	...	68	...	...	...	...	1	277	2,755
	3,282	...	...	...	348	41	...	...	26	1	773	4,471

Deccan and Gujarat.												
Khari Cut	341	...	...	...	8	31	...	...	...	...	4	384
Hartala Tank	30	...	...	...	1	1	...	...	...	...	43	75
Mhaswa Tank	34	...	...	...	8	21	...	...	1	...	8	72
Jamda Canal	298	...	...	...	71	40	...	...	4	10	...	423
Pravara River Works—Ojhar Canal	596	...	...	...	16	...	...	...	...	...	51	663
Bhatodi Tank	401	...	...	...	3	2	...	...	...	...	19	425
Matoba Tank	755	...	...	...	1	10	...	...	...	...	...	766
Kasurdi Tank	26	...	...	...	...	3	...	...	...	...	...	29
Shirsuphal Tank	327	...	...	...	5	7	...	...	...	...	...	339
Bhadalwadi Tank	383	...	...	...	2	5	...	...	...	...	3	393
Koregaon Tank	96	...	...	...	...	1	...	...	...	...	...	97
Ashti Tank	531	...	4	...	9	30	...	...	...	...	8	582
Rewari Canal	420	...	...	...	...	6	...	...	...	...	...	426
Upper Man River Works	310	...	...	...	...	8	...	...	3	...	2	323
Yerla River Irrigation Works	661	...	...	...	...	38	...	...	2	...	26	727
Chickli Canal	104	...	...	...	...	3	...	...	...	...	...	107
Maini Tank	517	...	...	...	...	22	...	...	2	...	...	541
Muchkundi Tank	33	...	...	...	1	...	...	...	...	...	...	34
Dambal Tank	58	...	...	...	...	53	...	...	...	...	2	113
Medleri Tank	45	...	...	...	...	...	...	...	...	...	...	45
Madag Tank	206	...	...	...	...	23	...	...	...	...	...	229
Asundi Tank	30	...	...	...	...	7	...	...	...	...	...	37
Parsal Tank	300	...	...	...	...	...	...	...	...	...	1	301
Gadikeri	...	...	...	...	5	...	...	...	...	...	...	5
	6,502	...	4	...	130	311	...	...	12	10	167	7,136
TOTAL	9,784	...	4	...	478	352	...	...	38	11	940	11,607
Carried forward	21,985	...	8	...	1,558	3,854	...	7	104	173	8,082	35,771

(a) Inclusive of Rs. 6,002, Silt clearance rate.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1892-93—*continued.*

	DIRECT RECEIPTS DURING THE YEAR.											
Irrigation and Navigation—*continued.*	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial—*continued.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought forward	21,985	...	8	...	1,558	3,854	...	7	104	173	8,082	35,771
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bombay.												
Sind.												
Shikarpur Canals	411	...	...	...	199	4	...	...	36	...	225	905
Hyderabad Canals	1,076	...	...	...	291	...	...	...	1	1	249	1,618
Fuleli Canals	24	...	...	...	9	...	...	...	...	...	19	52
Karachi Canals	282	...	...	...	...	132	...	...	...	...	494	908
Western Nara	530	...	...	...	342	3	...	...	...	...	1,271	2,146
Deccan and Gujarat.												
Irrigation Works, Kaira Collectorate	4	...	...	...	37	...	...	...	...	...	...	41
" Nasik Collectorate	124	...	...	...	...	...	...	...	...	...	5	129
" Khandeish Collectorate	...	...	...	...	...	...	...	...	...	...	1	1
" Bijapur District	15	...	...	...	...	...	...	...	...	...	7	22
" Surat Collectorate	...	...	...	...	...	59	...	...	...	...	...	59
" Poona District	68	...	...	...	...	...	...	...	...	...	...	68
" " Dharwar District	48	...	...	...	...	113	...	...	...	...	...	161
TOTAL	2,612	...	...	...	878	311	...	...	37	1	2,271	6,110
Punjab.												
Muzuffergurh Canal	...	...	...	...	...	...	...	...	...	41	7	48
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Baluchistan												
Zara Karez	48	...	...	...	...	...	...	...	...	...	...	48
Total Imperial	24,645	...	8	...	2,436	4,165	...	7	141	215	10,360	41,977

Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
N.-W. Provinces and Oudh.												
Dún Canals	3,186	239	129	...	166	...	2,173	...	...	19	138	5,925
Rohilkund Canals	8,286	855	21	...	301	...	145	...	...	58	16	9,682
Bijnor Canals	2,087	293	...	...	35	...	6	...	...	4	2	2,427
Bundelkhund Irrigation Works { Jhansi Lakes	199	...	3	...	8	...	...	...	...	4	69	283
Bundelkhund Irrigation Works { Hamirpur Lakes	285	...	16	...	24	...	...	...	...	1	30	356
TOTAL	14,043	(a) 1,387	169	...	534	...	2,324	...	...	86	130	18,673
Bengal.												
Calcutta and Eastern Canals	...	...	...	...	...	13	...	46,472	266	...	1,273	48,024
Orissa Coast Canal	...	...	...	...	...	...	...	5,583	77	...	838	6,498
Sarun Project	149	...	...	...	2	2	...	...	...	...	...	153
TOTAL	149	...	...	...	2	15	...	52,055	343	...	2,111	54,675
Madras.												
Chembrambakam Tank	...	...	...	...	...	2	...	...	...	...	...	2
Madras Water-supply and Irrigation Extension Project	...	...	...	1,198	...	35	...	...	...	...	...	1,233
Buckingham Canal	...	...	...	...	...	71	...	9,971	8	...	87	10,137
Vedaraniem Canal	...	...	...	...	...	...	...	108	...	...	...	108
Palar Anicut System	...	...	...	...	...	121	...	...	...	...	1	122
Poiney do.	...	...	...	...	...	48	...	...	...	...	...	48
Pelandorai do.	...	...	...	...	5	3	...	...	...	...	1	9
Cheyar do.	...	...	...	...	...	18	...	...	...	...	...	18
Shatiatope do.	...	...	...	...	13	3	...	...	...	...	...	16
Mehmathur do.	...	...	...	...	...	10	...	...	...	...	...	10
Tirukoilúr do.	...	...	...	...	55	2	...	...	...	...	26	83
Lower Coleroon do.	...	...	...	...	62	48	...	...	...	...	6	116
Muradur do.	...	...	...	...	...	20	...	...	...	...	...	20
Thadapalli Channel	...	...	...	...	...	5	...	...	...	...	...	5
Calingarayen Channel	...	...	...	...	1	37	...	...	...	...	...	38
Vriddhachalam Anicut System	...	...	...	...	...	3	...	...	...	...	...	3
TOTAL	...	...	...	1,198	136	426	...	10,079	8	...	121	11,968
Carried forward {	14,192	(a) 1,387	169	1,198	672	441	2,324	62,134	351	86	2,362	85,316
Carried forward {	24,645	...	8	...	2,436	4,165	...	7	141	215	10,360	41,977

(a) Recoveries accounted for by the Civil Department.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1892-93—*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought forward	24,645	...	8	...	2,436	4,165	...	7	141	215	10,360	41,977
	14,192	(a) 1,387	169	1,198	672	441	2,324	62,134	351	86	2,362	85,316
Provincial—*continued.*												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*												
Bombay.												
Gokak Canal, 1st Section, and Storage Works	1,241	...	...	...	11	...	492	...	3	—	...	1,747
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bengal.												
Nuddea Rivers	...	...	...	...	...	...	...	16,538	...	...	16	16,554
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal—Eden Canal	3,031	...	41	...	...	...	...	...	...	...	39	3,111
Bengal—Madhuban Canal	...	...	...	...	...	5	...	...	3	...	9	17
Lower Burma—Pegu and Sittang Canal	...	...	...	...	...	...	...	5,070	...	...	...	5,070
Punjab	...	...	...	...	...	...	...	...	...	...	(a)5,416	(a)5,416
Madras	...	...	...	...	14	622	...	65	23	...	88	812
TOTAL	3,031	...	41	...	14	627	...	5,135	26	...	5,552	14,426
Total Provincial	18,464	(a)1,387	210	1,198	697	1,068	2,816	83,807	380	86	7,930	118,043

Incorporated Local.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Burma	...	...	...	...	...	...	...	...	...	...	(a)5,637	5,637
Bengal	...	...	...	...	...	...	...	...	...	...	(a)1,403	1,403
Punjab	...	...	...	...	...	...	...	...	...	...	(a)1,646	1,646
Total Incorporated Local	...	...	...	...	...	...	...	...	...	...	(a)8,686	8,686
Total Irrigation and Navigation	43,109	1,387	218	1,198	3,133	5,233	2,816	83,814	521	301	26,976	168,706
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bombay.												
Sind	...	...	...	...	26	6	...	...	...	...	43	75
Deccan and Gujarat	...	...	...	...	...	17	...	...	...	...	66	83
Total Imperial	...	...	...	...	26	23	...	...	...	...	109	158
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Lower Burma.												
Irrawaddy Embankments	...	...	...	...	93	...	...	...	98	...	...	191
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal	...	...	...	...	...	570	...	...	179	...	(b) 12,797	13,546
Madras	...	...	...	...	747	2,194	...	...	...	...	324	3,265
Total Provincial	...	...	...	...	840	2,764	...	...	277	...	13,121	17,002
Total Agricultural	...	...	...	...	866	2,787	...	...	277	...	13,230	17,160
GRAND TOTAL	43,109	1,387	218	1,198	3,999	8,020	2,816	83,814	798	301	40,206	185,866

(a) Recoveries accounted for by the Civil Department.
(b) Includes Rs. 12,470, recoveries by the Civil Department.

SUMMARY of RECEIPTS from MINOR WORKS and NAVIGATION.

PROVINCES.	IMPERIAL.					PROVINCIAL.					LOCAL.	TOTAL.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which Capital and Revenue Accounts are not kept.	Agricultural.	TOTAL.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which Capital and Revenue Accounts are not kept.	Agricultural.	TOTAL.	Works for which Revenue and Capital Accounts are not kept.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General . .	4,556	...	48	...	4,604	...	...	...	...	...	...	4,604
Burma . . .	...	...	...	...	...	...	...	5,070	191	5,261	5,637	10,898
Bengal . . .	...	...	...	...	...	54,675	16,554	3,128	13,546	87,903	1,403	89,306
N.-W. P. and Oudh .	...	...	...	...	...	18,673	...	...	...	18,673	...	18,673
Punjab . . .	19,608	48	...	...	19,656	...	...	5,416	...	5,416	1,646	26,718
Madras . . .	...	...	...	...	...	11,968	...	812	3,265	16,045	...	16,045
Bombay . . .	11,607	6,110	...	158	17,875	1,747	...	...	...	1,747	...	19,622
TOTAL .	35,771	6,158	48	158	42,135	87,063	16,554	14,426	17,002	135,045	8,686	185,866

No. 60.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1892-93.

IRRIGATION AND NAVIGATION.	Imperial.							Provincial.							Local.					Grand Total.
	India.		Upper Burma.	N.-W. P. and Oudh.	Punjab.	Bombay.	Total.	Lower Burma.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Lower Burma.	Upper Burma.	Punjab.	Madras.	Total.	
	Rajputana.	Baluchistan.																		
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Capital Outlay:																				
Works—*see* page 138 . . .	30,182	157	...	...	6,238	11,888	48,465	...	7,660	4,080	...	25,310	531	37,581	...	...	...	...	...	86,046
Establishment .	6,119	36	...	...	1,253	2,731	10,139	...	1,239	886	...	5,805	29	7,959	...	...	...	...	...	18,098
Tools and Plant .	309	...	...	...	2	63	374	...	1,933	...	...	159	—35	2,057	...	...	...	...	...	2,431
Suspense . .	—288	20	...	...	—233	—3	—504	...	538	—86	...	...	...	452	...	...	...	...	...	—52
	36,322	213	...	...	7,260	14,679	58,474	...	11,370	4,880	...	31,274	525	48,049	...	...	...	...	...	106,523
Less Receipts on Capital Account	...	...	...	...	...	...	...	...	120	...	...	...	...	120	...	...	...	...	...	120
NET TOTAL .	36,322	213	...	...	7,260	14,679	58,474	...	11,250	4,880	...	31,274	525	47,929	...	...	...	...	...	106,403
Revenue Outlay:																				
Works—*see* page 142 . .	77	...	...	...	5,576	2,303	7,956	...	—2,850	1,199	...	6,675	...	5,024	...	...	...	15	15	12,995
Repairs . .	7,643	1,161	...	...	21,120	21,458	51,382	...	22,023	4,905	...	24,335	265	51,528	...	...	...	...	...	102,910
Establishment .	1,627	370	...	...	20,987	8,943	31,927	...	11,758	(a)9,792	...	8,202	165	29,917	...	...	...	...	...	61,844
Tools and Plant .	—149	21	...	...	582	160	614	...	2,008	300	...	200	30	2,538	...	...	...	...	...	3,152
Revenue refunds	...	...	...	...	5	286	291	...	18	10	...	162	2	192	...	...	...	...	...	483
Suspense . .	...	...	...	...	76	...	76	...	...	...	...	...	...	...	...	...	...	...	...	76
TOTAL .	9,198	1,552	...	...	48,346	33,150	92,246	...	32,957	16,206	...	39,574	462	89,199	...	...	...	15	15	181,460
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
New Works .	...	...	220	...	548	16,971	17,739	...	...	...	...	...	...	...	...	...	...	...	...	17,739
Repairs . .	...	...	104	...	1,476	46,705	48,285	...	6,876	...	...	...	...	6,876	...	...	...	...	...	55,161
Establishment .	...	...	90	...	5,424	23,211	28,725	...	5,158	...	...	...	...	5,158	...	...	...	...	...	33,883
Tools and Plant .	...	...	7	...	10	187	204	...	164	...	...	...	...	164	...	...	...	...	...	368
Revenue refunds	...	...	...	...	4	6	10	...	2	...	...	...	...	2	...	...	...	...	...	12
Suspense . .	...	...	...	...	2	...	2	...	107	...	...	...	...	107	...	...	...	...	...	109
TOTAL .	...	...	421	...	7,464	87,080	94,965	...	12,307	...	...	...	...	12,307	...	...	...	...	...	107,272
Carried forward .	45,520	1,765	421	...	63,070	134,909	245,685	...	56,514	21,086	...	70,848	987	149,435	...	...	...	15	15	395,135

(a) Includes Rx. 91, Outlay by Civil Officers for collection of Owners' Rates.

No. 60.—ABSTRACT ACCOUNT of Expenditure on Minor Works and Navigation from Imperial, Provincial, and Incorporated Local Funds, during the Year 1892-93—*continued.*

	Imperial.							Provincial.							Local.						Grand Total.
	India.		Upper Burma.	N.-W.P. and Oudh.	Punjab.	Bombay.	Total.	Lower Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Lower Burma.	Upper Burma.	Bengal.	Punjab.	Madras.	Total.	
	Rajputana.	Baluchistan.																			
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IRRIGATION AND NAVIGATION—*continued.*																					
Brought forward	45,520	1,765	421	...	63,070	134,909	245,685	...	56,514	21,086	...	70,848	987	149,435	...	...	...	...	15	15	395,135
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																					
New Works	38	...	10,598	...	...	...	10,636	11,385	—5	...	24,699	52,436	...	88,515	235	...	...	...	1,657	1 892	101,043
Repairs	...	...	12,530	...	...	...	12,530	2,659	3,357	...	(*a*)500	116,448	...	122,964	286	*a*5,864	...	(*a*)538	216	6,904	142,398
Establishment	8	...	6,451	...	...	...	6,459	3,665	1,289	...	*b*3,715	51,820	...	60,489	119	...	...	(*a*)60	...	179	67,127
Tools and Plant	5	...	503	...	...	...	508	4,516	78	...	5	2,332	...	6,931	8	...	...	...	...	8	7,447
Revenue refunds	...	...	...	...	...	...	...	...	7	...	(*a*)6	11	...	24	...	...	...	...	...	...	24
Suspense	...	...	419	...	...	...	419	—525	...	...	6	...	...	—519	...	...	...	...	...	...	—100
TOTAL	51	...	30,501	...	...	...	30,552	21,700	4,726	...	28,931	223,047	...	278,404	648	5,864	...	(*a*)598	1,873	8,983	317,939
TOTAL IRRIGATION AND NAVIGATION	45,571	1,765	30,922	...	63,070	134,909	276,237	21,700	61,240	21,086	28,931	293,895	987	427,839	648	5,864	...	598	1,888	8,998	713,074
AGRICULTURAL.																					
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																					
Revenue Outlay: (*See* page 144.)																					
Works	...	...	...	...	...	...	...	16,669	...	...	...	...	...	16,669	...	...	...	...	...	...	16,669
Repairs	...	...	...	...	...	...	..	4,084	...	...	...	...	..	4,084	...	...	...	...	...	...	4,084
Establishment	...	...	...	...	...	...	...	4,779	...	...	...	...	...	4,779	...	...	...	...	...	...	4,779
Tools and Plant	...	...	...	...	...	...	...	31	...	...	...	...	...	31	...	...	...	...	...	...	31
Revenue refunds	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	—91	...	...	...	...	...	—91	..	...	...	...	...	...	—91
TOTAL	...	...	...	...	...	...	...	25,472	...	...	...	...	...	25,472	...	...	...	..	...	...	25,472

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																					
Works . . .	...	...	55,545	...	162	4,091	59,798	16,424	5,135	6,620	...	8,873	...	37,052	214	...	...	...	...	214	97,064
Repairs . .	...	...	6,922	...	163	20,842	27,927	4,383	48,115	1,178	...	22,773	...	76,449	23	...	...	...	...	23	104,399
Establishment .	...	...	17,425	...	75	6,927	24,427	4,715	c22,796	1,698	...	7,149	...	36,358	55	...	a1,230	...	...	1,285	62,070
Tools and Plant .	...	...	1,359	...	3	1,093	2,455	...	1,732	111	...	445	...	2,288	4	...	...	...	...	4	4,747
Revenue refunds .	...	...	...	...	...	...	...	...	...	...	...	53	...	53	...	...	...	...	...	...	53
Suspense . .	...	...	144	...	...	192	336	...	927	...	...	...	...	927	...	...	...	...	...	...	1,263
TOTAL .	...	...	81,395	...	403	33,145	114,943	25,522	78,705	9,607	..	39,293	...	153,127	296	...	1,230	...	...	1,526	269,596
TOTAL AGRICULTURAL . .	...	...	81,395	...	403	33,145	114,943	50,994	78,705	9,607	...	39,293	...	178,599	296	...	1,230	...	...	1,526	295,068
GRAND TOTAL .	45,571	1,765	112,317		63,473	168,054	391,180	72,694	139,945	30,693	28,931	333,188	987	606,438	944	5,864	1,230	598	1,888	10,524	1,008,142
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received, and other items charged off in England . . £	...	...	...	...	...	*579*	*579*	...	...	...	...	...	...	...	...	...	...	...	...	...	*579*
DEDUCT—Exchange Rx.	...	...	...	...	...	*348*	*348*	...	...	...	...	...	...	...	...	...	...	...	...	...	*348*
NET OUTLAY IN INDIA Rx.	45,571	1,765	112,317	...	63,473	167,127	390,253	72,694	139,945	30,693	28,931	333,188	987	606,438	944	5,864	1,230	598	1,888	10,524	1,007,215
	47,336														6 808						

IN ENGLAND	£	579
EXCHANGE ON CHARGES IN ENGLAND	Rx.	348
GRAND TOTAL, AS ABOVE . . .	Rx	1,008,142

(a) Outlay by Civil Officers.

(b) Includes Rx. 3,498, Collection charges in the Civil Department.

(c) Includes Rx. 529, Collection charges in the Civil Department.

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	Burma. Upper.	Burma. Lower.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.	England.	Exchange.	Grand Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
Imperial . . .	47,336	112,317	...	...	...	63,473	...	167,127	390,253	579	348	391,180
Provincial .	...	...	72,694	139,945	30,693	28,931	333,188	987	606,438	...	...	606,438
Local . . .	...	5,864	944	1,230	...	598	1,888	...	10,524	...	...	10,524
	47,336	118,181	73,6	141,175	30,693	93,002	335,076	168,114	1,007,215	579	348	1,008,142
		191,819										

No. 60 A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1892-93.

IRRIGATION AND NAVIGATION.	Expenditure during the year.							Total Expenditure to end of year.								
					Deduct.											
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Receipts on Capital Account.	Stores and Advance paid for in previous years and charged to Works in current year in excess of payments on the same account.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Exchange.	Total.	Less Receipts on Capital Account.	Net Total.
Imperial.																
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																
Rajputana.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tanks in Ajmere Sub-Collectorate	27,170	5,508	272	...	...	288	32,662	115,582	19,682	1,662	355	385	17	137,683	98	137,585
" " Beawar " "	724	147	8	...	...	...	879	48,479	10,837	1,330	...	...	...	60,646	40	60,606
" " Todghur " "	2,288	464	29	...	...	...	2,781	17,812	2,680	325	...	...	...	20,817	...	20,817
TOTAL	30,182	6,119	309	...	...	288	36,322	181,873	33,199	3,317	355	385	17	219,146	138	219,008
Baluchistan.																
Khush Dil Khan Reservoir	...	...	...	...	...	...	...	77,447	8,493	2,549	...	...	...	88,489	...	88,489
Nari Canal	...	...	...	...	...	...	...	2,171	499	33	...	...	...	2,703	...	2,703
Shebo Canal	157	36	...	20	...	...	213	54,204	8,002	2,290	1	52	...	64,549	37	64,512
Mackka Tanks and Zara Karez	...	...	...	...	...	...	...	1,060	106	69	...	...	...	1,235	...	1,235
TOTAL	157	36	...	20	...	...	213	134,882	17,100	4,941	1	52	...	156,976	37	156,939
Punjab.																
Upper Sutlej Inundation Canals	1,496	325	...	...	...	...	1,821	49,538	7,289	1,325	...	...	...	58,152	8	58,144
Lower Sutlej Inundation Canals	...	...	...	...	...	...	...	9,610	1,084	62	...	...	...	10,756	...	10,756
Indus Inundation Canals	...	...	...	...	...	...	...	66,365	8,720	67	...	...	...	75,152	6,362	68,790
Shahpur and Sahiwal Canals	4,742	928	2	...	...	233	5,439	11,200	1,670	4	...	409	...	13,283	...	13,283
Madhopur Workshops	...	...	...	...	...	...	...	25,590	...	41,330	...	...	...	66,920	24,505	42,415
Lower Bári Doáb Special Survey	...	...	...	...	...	...	...	2,802	40,866	444	...	...	...	44,112	23	44,089
Derajat Canals Special Survey	...	...	...	...	...	...	...	929	29,676	174	...	...	...	30,779	24	30,755
TOTAL	6,238	1,253	2	...	...	233	7,260	166,034	89,305	43,406	...	409	...	299,154	30,922	268,232
Bombay.																
Deccan and Gujarat.																
Lower Panjhra River Works	10	...	...	...	...	...	10	2,244	580	...	...	...	...	2,824	...	2,824
Kadva River Works	21	4	...	...	...	...	25	8,446	1,941	—225	...	...	...	10,162	...	10,162
Pravara River Works—Ojhar Canal	163	33	...	...	...	...	196	23,006	7,518	453	...	...	...	30,977	14	30,963
" " " Lakh "	—41	—8	...	...	...	...	—49	390	167	17	...	...	...	574	...	574
Mutha Canals	3,224	996	...	...	...	...	4,220	21,058	10,357	972	...	...	...	32,387	15	32,372
Khari Cut	422	21	...	...	...	3	440	13,322	3,187	213	...	—3	...	16,719	18	16,701
Jamda Canal	75	15	...	...	...	...	90	78,401	19,136	1,273	...	...	...	98,810	2	98,808
Bhatodi Tank	...	...	...	...	...	...	...	27,384	7,018	935	...	...	...	35,337	69	35,268
Matobá Tank	...	...	...	...	...	...	...	14,922	3,599	294	...	...	...	18,815	1	18,814
Shirsuphal Tank	451	112	...	...	...	...	563	16,064	3,629	286	...	...	...	19,979	...	19,979
Bhadalwadi Tank	...	...	...	...	...	...	...	15,700	5,349	261	...	...	...	21,310	...	21,310
Koregaon Tank	...	...	...	...	...	...	...	3,004	766	23	...	...	...	3,793	...	3,793
Ashti Tank	129	13	...	...	...	...	142	60,523	14,418	812	...	...	...	75,753	539	75,214

Rewari Canal	38	10	...	...	...	...	48	4,681	969	2	...	...	...	5,652	...	5,652
Upper Mán River Works (a)	1	...	...	...	—	...	1	30,742	9,346	678	...	...	...	40,766	24	40,742
Yerla River Irrigation Works (b)	446	89	40	...	...	...	575	50,907	10,626	757	...	...	..	62,290	237	62,053
Maini Tank	...	...	...	...	...	...	...	26,653	9,836	331	...	...	...	36,820	54	36,766
Muchkundi Tank	...	...	...	...	...	...	...	11,184	2,637	228	...	...	...	14,049	27	14,022
Madag Tank	...	...	...	...	...	...	...	12,660	3,184	282	...	...	...	16,126	1	16,125
Asundi Tank	...	...	...	...	...	...	...	4,881	1,088	106	...	—	...	6,075	...	6,075
Parsul Tank	370	97	—45	...	...	...	422	15,628	4,123	928	...	...	...	20,679	7	20,672
Gokak Canal, Second Section	...	...	...	...	...	...	...	9,204	7,002	1,425	...	...	...	17,631	...	17,631
Ditto, Storage Works	...	...	...	...	...	...	...	4,935	1,062	783	...	...	...	6,780	...	6,780
Mavinkop Tank	...	...	...	...	...	...	...	2,167	576	32	...	...	...	2,775	14	2,761
Dambal Tank	...	...	...	...	...	...	...	4,926	1,077	88	...	...	...	6,091	6	6,085
Medleri Tank	...	...	...	...	...	—	...	6,188	1,532	115	...	...	...	7,835	...	7,835
Gaddikeri Tank	...	...	...	...	...	...	...	702	176	14	...	...	...	892	...	892
Chankapur Reservoir	...	...	...	...	...	...	...	1,681	1,240	511	...	...	...	3,432	...	3,432
Hartala Tank	...	...	...	...	...	...	...	3,343	1,194	258	...	...	...	4,795	...	4,795
Mhuswad Tank	...	...	...	...	...	...	...	10,280	2,677	114	...	...	...	13,071	1	13,070
Kasurdi Tank	...	...	...	...	...	...	...	3,143	850	88	...	...	...	4,081	...	4,081
Chickli Canal	...	...	...	...	...	...	...	3,999	1,361	21	...	...	...	5,381	...	5,381
Nilgund Tank	4	1	...	—	...	...	5	693	171	13	...	...	...	877	...	877
	5,313	1,383	—5	...	...	3	6,688	493,061	138,392	12,088	...	—3	...	643,538	1,029	642,509
Deduct—Outlay from Contributions (c)	164	...	...	...	...	...	164	2,161	1,065	...	...	...	...	(c)3,226	...	3,226
	5,149	1,383	—5	...	...	3	6,524	490,900	137,327	12,088	..	—3	...	640,312	1,029	639,283
Sindh.																
Alibhur Kachari Canal	...	...	...	...	...	...	...	1,963	355	2	...	...	...	2,320	...	2,320
Fuleli Canal	6,739	1,348	68	...	...	...	8,155	98,479	20,047	133	...	...	...	118,659	2	118,657
Great Marak Canal	...	...	...	...	...	...	...	15,952	3,272	144	...	...	...	19,368	8	19,360
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	10,343	1,510	3	...	...	...	11,856	...	11,856
Mehrabwhá	...	...	...	...	—	...	...	5,280	1,320	2	...	...	...	6,602	...	6,602
Ghar Canal	...	...	...	...	...	...	...	33,824	7,555	175	...	...	...	41,554	...	41,554
Sukkur and Shadadpur Canal	...	...	...	...	...	...	...	111,011	20,547	1,333	...	...	...	132,891	16	132,875
	6,739	1,348	68	...	...	...	8,155	270,852	54,606	1,792	...	...	...	333,250	26	333,224
Deduct—Outlay from Contributions (d)	...	...	...	...	...	...	...	2,660	259	...	...	...	...	(d)2,919	...	2,919
	6,739	1,348	68	...	...	...	8,155	274,192	54,347	1,792	...	...	...	330,331	26	330,305
TOTAL	11,888	2,731	63	...	...	3	14,679	765,092	191,674	13,880	...	—3	...	970,643	1,055	969,588
Total Imperial	48,465	10,139	374	20	...	524	58,474	1,247,881	331,278	65,544	356	843	17	1,645,919	32,152	1,613,767
Carried forward	48,465	10,139	374	20	...	524	58,474	1,247,881	331,278	65,544	356	843	17	1,645,919	32,152	1,613,767

(a) Includes Gundowli Canal and Pingli Tank.
(b) Includes Yerla Canal and Nehr Tank.

	Rs.
(c) Khari Cut	2,451
Gokak Canal	775
	3,226

	Rs.
(d) Fuleli Canal	1,006
Sukkur Canal	1,913
	2,919

No. 60A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1892-93—*concluded.*

IRRIGATION AND NAVIGATION—*continued.*	Expenditure during the year.							Total Expenditure to end of year.								
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Exchange.	Total.	*Less Receipts on Capital Account.*	Net Total.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	48,465	10,139	374	20	...	524	58,474	1,247,881	331,278	65,544	356	843	17	1,645,919	32,152	1,613 767
Provincial.																
Bengal.																
Calcutta and Eastern Canals	4,209	968	1,680	435	...	...	7,292	(a)456,991	39,467	36,846	85	1,604	...	534,993	5,446	529,547
Sarun Project	...	...	...	...	...	...	...	47,995	16,417	2,595	...	...	—	67,007	50	66,957
Orissa Coast Canal	69	16	58	103	...	...	246	257,261	56,942	19,886	...	3,785	...	337,874	329	337,545
Damoodur Project	...	—	...	...	120	...	—120	9,063	9,486	710	...	...	...	19,259	4,625	14,634
Tirhoot Project	...	...	...	...	...	...	...	9,073	43,402	684	...	...	...	53,159	16	53,143
Hooghly Project	...	..	...	...	...	...	...	12,209	1,493	638	...	...	...	14,340	97	14,243
Remodelling Hidgellee Tidal Canal	3,382	255	195	...	...	...	3,832	32,599	8,614	6,341	...	...	...	47,554	1	47,553
Midnapore Canal	...	...	...	...	...	...	...	330	113	1,445	...	...	...	1,888	...	1,888
TOTAL	7,660	1,239	1,933	538	120	...	11,250	825,521	175,934	69,145	85	5,389	...	1,076,074	10,564	1,065,510
N.-W. Provinces and Oudh.																
Dún Canals	...	...	...	...	...	...	...	57,297	4,586	415	...	...	...	62,298	105	62,193
Rohilkund Canals	1,513	306	...	...	...	63	1,756	115,461	36,950	3,393	...	1,188	...	156,992	836	156,156
Bijnor Canals	2,546	580	...	...	...	...	3,126	10,029	692	...	...	...	...	10,721	...	10,721
Bundelkhund Irrigation Works	...	...	...	...	...	...	...	7,319	169	...	...	...	...	7,488	52	7,436
" " Survey	21	...	...	...	...	...	21	1,164	13,937	70	...	...	...	15,171	73	15,098
Sardah Canals	...	...	...	...	...	...	...	4,590	169	...	...	...	...	4,759	...	4,759
Lower Ganges Canal	...	...	...	...	...	24	—24	1,781	3,425	...	...	—24	...	5,182	...	5,182
Agra Canal	...	...	...	1	...	...	1	...	...	...	...	1	...	1	...	1
TOTAL	4,080	886	...	1	...	87	4,880	197,641	59,928	3,878	...	1,165	...	262,612	1,066	261,546

Madras.																
Patha Cuddapah Tank Project	2,017	455	...	...	...	...	2,472	2,017	455	...	...	...	...	2,472	...	2,472
Poiney Anicut System	477	110	...	...	...	...	587	17,837	4,103	...	...	...	...	21,940	...	21,940
Chembrambakam Tank Project	...	..	...	...	...	...	...	49,180	12,454	820	...	...	...	62,454	*12*	62,442
Palar Anicut System	1,168	268	...	...	...	...	1,436	146,472	38,673	2,987	...	...	...	188,132	...	188,132
Chilka Lake Canal	...	...	...	...	...	...	...	2,445	562	17	...	...	...	3,024	...	3,024
Buckingham Canal	14,957	3,440	159	...	...	...	18,556	542,870	144,262	14,364	...	...	...	701,496	*14*	701,482
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	129,780	21,255	665	...	...	...	151,700	*117*	151,583
Ganjam-Gopalpur Canal	29	...	...	...	...	...	29	10,267	3,780	274	...	...	...	14,321	*11*	14,310
Pelandorai Anicut System	...	...	...	...	...	...	...	33,221	7,400	444	...	...	...	41,065	*80*	40,985
Tirukoilur do.	750	172	...	...	...	...	922	19,428	4,468	...	...	...	...	23,896	...	23,896
Arkenkota Channel	81	19	...	...	...	...	100	8,067	1,855	...	...	...	...	9,922	...	9,922
Shatiatope Anicut System	655	151	...	...	...	...	806	8,074	1,857	...	...	...	...	9,931	...	9,931
Sagiler Project	3,509	807	...	...	...	...	4,316	3,509	807	...	...	...	...	4,316	...	4,316
Donadapad Tank Project	1,578	362	...	...	...	...	1,940	1,578	362	...	...	...	...	1,940	...	1,940
Cumbum Tank System	46	11	...	...	...	...	57	3,777	869	...	...	...	...	4,646	...	4,646
Cheyar Anicut System	43	10	...	...	...	...	53	18,944	4,357	...	...	...	...	23,301	...	23,301
Lower Coleroon Anicut System	...	...	...	...	...	...	...	44,716	10,284	...	...	...	...	55,000	...	55,000
Vriddhachalam " "	...	...	...	...	...	...	...	3,941	906	...	...	...	...	4,847	...	4,847
Mehmabhur " "	...	...	...	...	...	...	...	5,629	1,295	...	...	...	...	6,924	...	6,924
Vallur " "	...	...	...	...	...	...	...	5,055	1,163	...	...	...	...	6,218	...	6,218
Marudar " "	...	...	...	...	...	...	...	3,259	750	...	...	...	...	4,009	...	4,009
Thadapali Channel	...	...	...	...	...	...	...	7,090	1,630	...	...	..	...	8,720	...	8,720
Kalingoroyen	...	...	...	...	...	...	...	4,377	1,007	...	...	...	...	5,384	...	5,384
TOTAL	25,310	5,805	159	...	...	...	31,274	1,071,533	264,554	19,571	...	...	...	1,355,658	*234*	1,355,424
Bombay.																
Gokak Canal, 1st Section, and Storage Works	531	29	—*35*	...	...	...	525	45,334	8,759	686	...	...	...	54,779	*21*	54,758
Total Provincial	37,581	7,959	2,057	539	*120*	*87*	47,929	2,140,029	509,175	93,280	85	6,554	...	2,749,123	11,885	2,737,238
Total Irrigation and Navigation	86,046	18,098	2,431	559	*120*	*611*	106,403	3,387,910	840,453	158,824	441	7,397	17	4,395,042	44,037	4,351,005
AGRICULTURAL.																
Provincial.																
Lower Burma.																
Irrawaddy Embankments	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	419	307,132
Total Agricultural	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	419	307,132
GRAND TOTAL Rx.	86,046	18,098	2,431	559	*120*	*611*	106,403	3,645,197	888,573	160,963	446	7,397	17	4,702,593	44,456	4,658,137

(a) Includes Rx. 249,101 being approximate expenditure prior to the year 1861-62, as furnished by the Board of Revenue, Lower Provinces, Bengal.

No. 60 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1892-93.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Expenditure during the year.							Total Expenditure to end of year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Revenue refunds.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunds.	Suspense.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana.															
Tanks in Ajmere Sub-Collectorate	57	5,465	1,153	—124	...	...	6,551	1,617	28,542	17,047	430	..	8	...	47,644
" in Beawar " "	19	939	216	—18	...	...	1,156	935	24,196	17,587	526	...	36	...	43,280
" in Todghur " "	1	1,239	258	—7	...	...	1,491	923	13,845	8,969	233	...	...	...	23,970
TOTAL	77	7,643	1,627	—149	...	...	9,198	3,475	66,583	43,603	1,189	...	44	...	114,894
Baluchistan.															
Shebo Canal	...	821	292	17	...	...	1,130	...	2,424	1,973	56	...	...	...	4,453
Khush Dil Khan Reservoir	...	340	78	4	...	...	422	...	2,034	582	40	...	...	...	2,656
Zara Karez	...	...	...	...	...	...	...	...	66	15	1	...	.	...	82
TOTAL	...	1,161	370	21	...	...	1,552	...	4,524	2,570	97	...	...	...	7,191
Punjab.															
Upper Sutlej Inundation Canals	389	6,887	5,017	137	2	...	12,432	10,924	177,099	140,369	2,382	38	302	...	331,114
Lower Sutlej and Chenab Inundation Canals	3,986	*16,340	8,742	179	3	...	29,250	30,800	†592,805	188,381	2,154	77	79	...	814,296
Indus Inundation Canal	3,093	10,870	6,980	266	...	76	21,285	54,073	365,655	200,701	3,457	160	19	90	624,155
Shahpur Canals	750	1,203	789	...	...	...	2,742	4,352	19,204	4,681	206	...	68	...	28,511
Madhopur Workshops	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	...	...	43,215
	8,218	35,300	21,528	582	5	76	65,709	100,149	1,155,224	541,420	20,123	23,817	468	90	1,841,291
Deduct—Outlay from Contributions from Zari-nagha Fund and Statute Labor	*2,642*	*14,180*	*541*	...	...	...	*17,363*	*24,221*	*561,689*	*1,158*	*2*	...	...	...	*587,070*
TOTAL	5,576	21,120	20,987	582	5	76	48,346	75,928	593,535	540,262	20,121	23,817	468	90	1,254,221
Bombay. Deccan and Gujarat.															
Khari Cut	...	239	148	...	...	...	387	...	2,228	1,586	7	...	...	...	3,821
Hartala Tank	...	28	36	...	...	...	64	...	329	209	...	...	296	...	834
Mhuswa Tank	...	53	68	5	...	...	126	...	1,038	777	22	15	9	...	1,861
Jamda Canal	73	541	512	20	...	...	1,146	223	15,510	8,851	251	8	33	...	24,876
Pravara River Works—Ojhar Canal	...	251	264	5	...	...	520	12	4,457	3,364	85	...	...	...	7,918
Bhatodi Tank	...	207	167	5	2	...	381	19	2,962	1,993	41	...	3	...	5,018
Matoba Tank	...	100	98	5	...	...	203	...	1,473	1,043	35	...	11	...	2,562
Kasurdi Tank	...	13	12	...	...	...	25	3	828	353	58	...	...	...	1,242
Shirsuphal Tank	...	188	228	10	...	...	426	...	1,577	1,327	40	...	...	...	2,944
Bhadalwadi Tank	25	97	169	5	...	...	296	64	1,109	939	35	...	...	...	2,147
Koregaon Tank	...	36	58	2	...	...	96	...	263	209	4	...	...	...	476
Ashti Tank	...	278	390	5	...	...	673	...	4,288	2,826	45	...	...	—	7,159
Rewari Canal	...	102	44	...	...	...	146	38	2,887	2,503	41	...	...	...	5,469
Upper Mán River Works	...	246	125	10	...	...	381	...	3,147	2,102	86	...	13	...	5,348
Yerla River Irrigation Works	...	403	171	10	...	...	584	...	5,902	3,826	104	...	2	...	9,834
Chickli Canal	...	54	20	1	...	...	75	...	1,303	1,296	29	...	...	...	2,628
Maini Tank	...	168	84	5	1	...	258	1,163	3,572	2,208	63	...	3	...	7,009
Muchkundi Tank	...	28	8	...	...	...	36	...	344	92	2	...	...	...	438
Gadikeri Tank	...	8	2	...	...	...	10	...	66	15	...	...	196	...	277

Dambal Tank	3	19	22	...	...	...	44	23	478	164	...	...	...	...	665
Medleri Tank	...	34	21	...	...	...	55	...	668	184	...	...	27	...	879
Madag Tank	...	59	31	...	...	...	90	50	3,215	1,483	54	...	...	...	4,802
Asundi Tank	10	62	33	...	...	...	105	10	422	134	...	...	..	...	566
Gokak Canal, 1st Section	...	...	...	...	...	...	...	...	121	76	...	...	...	...	197
Mavinkop Tank	...	...	...	...	...	...	...	3	29	7	...	...	...	...	39
Mhasvad Tank	...	...	...	...	...	...	...	...	108	52	...	...	...	...	160
Parsul Tank	...	19	60	5	...	...	84	...	47	119	5	...	...	...	171
Nilgund Tank	...	1	1	...	...	...	2	...	3	1	...	...	...	...	4
Sindh.															
Sukkur Canal	10	2,112	704	16	...	...	2,842	1,158	66,659	15,624	983	...	6	...	84,430
Ghar Canal	216	6 785	2,198	25	...	...	9,224	23,190	181,900	50,198	410	...	12	...	255,710
Mehrabwah Canal	...	14	26	—1	...	...	39	...	8,946	2,034	17	...	...	...	10,997
Alibhar Katchari Canal	...	—260	—22	...	...	...	—282	...	9,129	2,126	19	...	2	...	11,276
Great Marak Canal	785	1,202	773	—4	...	...	2,756	849	24,287	6,294	52	...	4	...	31,486
Surfrazwah Canal	45	787	302	—1	...	...	1,133	976	18,320	5,252	35	...	...	...	24,583
Fuleli Canal	1,136	7,584	2,190	32	283	...	11,225	1,834	348,938	82,065	1,017	...	361	..	434,215
	2,303	21,458	8,943	160	286	...	33,150	29,615	716,553	201,332	3,540	23	978	...	952,041
Deduct—Expenditure from Contributions (a)	...	...	...	...	...	...	...	845	248	...	...	...	...	...	(a)1,093
TOTAL	2,303	21,458	8,943	160	286	...	33,150	28,770	716,305	201,332	3,540	23	978	...	950,948
Total Imperial	7,956	51,382	31,927	614	291	76	92,246	108,173	1,380,947	787,767	24,947	23,840	1,490	90	2,327,254
Provincial.															
Bengal.								(b)							
Calcutta and Eastern Canals	—2,850	16,522	8,969	1,321	13	...	23,975	231,034	362,534	257,127	15,071	...	41	...	865,807
Orissa Coast Canal	...	4,549	2,412	666	5	...	7,632	...	34,994	13,057	5,786	...	44	...	53,881
Sarun Project	...	952	377	21	...	...	1,350	...	26,268	8,437	—543	...	...	...	34,162
TOTAL	—2,850	22,023	11,758	2,008	18	...	32,957	231,034	423,796	278,621	20,314	...	85	...	953,850
N.-W. Provinces and Oudh.															
Dún Canal	386	2,192	2,126	46		...	4,750	9,537	44,150	58,530	1,414	576	8	...	114,215
Rohilkund Canals	447	2,039	6,540	240	1	...	9,267	29,591	57,758	138,840	3,240	380	392	...	230,201
Bijnor Canals	143	212	759	6	7	...	1,127	2,816	5,632	7,200	133	...	541	...	16,322
Bundelkund Irrigation Works { Jhansi	35	187	160	5	...	...	387	} 2,727	7,794	8,258	124	...	8	...	18,911
Bundelkund Irrigation Works { Hamirpur	188	275	207	3	2	...	675								
TOTAL	1,199	4,905	(c)9,792	300	10	...	16,206	44,671	115,334	212,828	4,911	956	949	...	379,649
Madras.															
Chembrambakam Tank	—48	—125	—40	—11	...	...	—224	383	1,451	423	—60	...	...	...	2,197
Chilka Lake	...	73	17	...	...	...	90	...	1,210	272	...	...	...	...	1,482
Buckingham Canal	342	8,056	2,831	209	161	...	11,599	6,102	189,543	56,459	5,029	...	1,762	...	258,895
Madras W. S. and I. E. Project	—280	810	245	—1	...	...	774	—926	40,729	11,731	693	...	...	...	52,227
West Coast Canal	...	...	...	...	...	...	...	13	...	2	...	...	...	...	15
Pelandorai Anicut System	395	1,294	389	...	...	...	2,078	1,233	6,629	1,806	—1	...	...	...	9,667
Vadarniem Canal	...	314	83	...	1	...	398	15	1,803	483	...	...	...	...	2,301
Palar Anicut System	1,898	4,013	1,371	3	...	...	7,285	10,614	28,347	9,005	—7	...	...	...	47,959
Poiney ditto	759	661	330	...	...	...	1,750	1,286	2,340	843	...	...	...	..	4,469
Carried over	3,066	15,096	5,226	200	162	...	23,750	18,720	272,052	81,024	5,654	...	1,762	...	379,212
	—1,651	26,928	21,550	2,308	28	...	49,163	275,705	539,130	491,440	25,225	956	1,034	...	1,323,499

(a) Fuleli Canal . . . . Rx. 831
Jamda „ . . . . „ 262
„ 1,093

(b) This includes Rx. 136,361, being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.
(c) Includes Rx. 91, charges by the Civil Department for collection of Owners' Rates, etc.

* Includes Rx. 9,202 for statute labour.

† Includes Rx. 445,826 for statute labour.

No. 60 B.—DETAILED ACCOUNT of Expenditure against the Revenue Account of Minor Works and Navigation from Imperial and Provincial Funds, during, and to end of, the Year 1892-93 —*continued.*

	Expenditure during the year.							Total Expenditure to end of year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Revenue refunds.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunds.	Suspense.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IRRIGATION AND NAVIGATION —*continued.*															
Provincial —*continued.*															
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT —*continued.*															
Brought over	—1,651	26,928	21,550	2,308	28	...	49,163	275,705	539,130	491,449	25,225	956	1,034	...	1,333,499
Madras —continued.															
Brought forward	3,066	15,096	5,226	200	162	...	23,750	18,720	272,052	81,024	5,654	...	1,762	...	379,212
Cheyár Anicut System	2,541	1,886	1,020	...	...	...	5,447	8,758	5,851	3,369	...	...	...	...	17,978
Cumbum Tank	—4	533	121	...	...	...	650	16	1,369	317	64	...	...	...	1,766
Saatiatope	176	1,007	274	...	...	...	1,457	440	3,802	980	...	...	...	...	5,222
Vriddhachalam Anicut System	150	301	104	...	...	...	555	740	1,963	622	...	...	...	...	3,325
Mehmattur ditto	100	1,127	283	...	...	...	1,510	234	2,656	666	...	...	...	...	3,556
Vallur Anicut	...	125	28	...	...	...	153	33	197	52	...	...	...	...	282
Tirukoilur Anicut System	155	671	199	...	...	...	1,025	1,113	2,637	880	...	...	...	...	4,630
Lower Coleroon Anicut System	240	2,001	517	...	...	...	2,758	807	6,221	1,628	...	...	...	...	8,656
Thadapalli Channel	16	239	59	...	...	...	314	580	1,129	397	...	...	...	...	2,106
Arkenkota ditto	...	293	68	...	...	...	361	2	620	144	...	...	...	...	766
Marudur Anicut System	193	949	265	...	...	...	1,407	831	2,807	856	...	...	3	...	4,497
Dumagudiem Canal	...	...	...	...	...	...	...	...	873	208	...	...	...	...	1,081
Kalingarayen Channel	42	103	37	...	...	...	182	93	1,655	408	...	...	...	...	2,156
Ganjam-Gopálpur Canal	...	4	1	...	...	...	5	...	18	3	...	...	...	...	21
TOTAL	6,675	24,335	8,202	200	162	...	39,574	32,367	303,850	91,554	5,718	...	1,765	...	435,254
Bombay.															
Gokak Canal, 1st Section, and Storage Works	...	265	165	30	2	...	462	...	921	605	90	...	3	...	1,619
Total Provincial	5,024	51,528	29,917	2,538	192	...	89,199	308,072	843,901	583,608	31,033	956	2,802	...	1,770,372
Total Irrigation and Navigation	12,980	107,910	61,844	3,152	483	76	181,445	416,245	2,224,848	1,371,375	55,980	24,796	4,292	90	4,097,626
AGRICULTURAL.															
Provincial.															
Lower Burma.															
Irrawaddy Embankment, Western Series	16,669	4,084	4,779	31	...	—91	25,472	86,379	92,418	41,649	1,546	23	...	290	222,305
Incorporated Local.															
Madras.															
Thadapalli Channel	15	...	...	...	...	...	15	615	...	...	...	...	...	...	615
Total Agricultural	16,684	4,084	4,779	31	...	—91	25,487	86,994	92,418	41,649	1,546	23	...	290	222,920
GRAND TOTAL Rx.	29,664	106,994	66,623	3,183	483	—15	206,932	503,239	2,317,266	1,413,024	57,526	24,819	4,292	380	4,320,546

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section K.—Buildings and Roads.

Revenue *Rx.* 653,188. Expenditure *Rx.* 5,846,480.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Military Works	61	Receipts	146	...	45,274	...
	62	Expenditure	149	...	...	1,196,799
		Details of Imperial Expenditure on—				
	62C	New Works	153	506,733	...	...
	62D	Repairs	154	315,087	...	...
Civil Works	61	Receipts	146	...	607,914	...
	61A	Details of Provincial and Local Fund Receipts included in Account No. 61.	148	551,476	...	...
	62	Expenditure	150	...	...	4,649,681
	62A	Ditto by Civil Department Imperial Funds	151	14,818	...	...
	62B	Details of Provincial and Local Fund Expenditure included in Account No. 62.	152	3,876,950	...	...
		By Public Works Officers—				
		Imperial Expenditure—				
	62E	New Buildings	155	185,685	...	...
	F	Repairs to Buildings	156	66,838	...	...
	G	New Roads	157	151,239	...	...
	H	Repairs to Roads	157	69,021	...	...
	I	Miscellaneous—New Works	158	18,215	...	...
	J	Miscellaneous—Repairs	158	1,283	...	...
		Provincial Expenditure—				
	K	New Buildings	159	622,042	...	...
	L	Repairs to Buildings	159	160,194	...	...
	M	New Roads	160	226,155	...	...
	N	Repairs to Roads	160	451,683	...	...
	O	Miscellaneous—New Works	161	56,429	...	...
	P	Miscellaneous—Repairs	161	16,344	...	...
		Incorporated Local—				
	Q	New Buildings	162	33,781	...	...
	R	Repairs to Buildings	162	15,542	..	...
	S	New Roads	163	165,982	...	...
	T	Repairs to Roads	163	214,502	...	...
	U	Miscellaneous—New Works	164	26,833	...	...
	V	Miscellaneous—Repairs	164	10,749	...	...
		By Civil Officers—				
		Imperial Expenditure—				
	W	New Buildings	165	11,013	...	...
	X	Repairs to Buildings	165	782	...	...
	Y	New Roads	165	541	...	...
	Z	Repairs to Roads	166	824	...	...
	Aa	Miscellaneous—New Works	166	281	...	...
	Ab	Miscellaneous—Repairs	166	434	...	...
		Provincial Expenditure—				
	Ac	New Buildings	166	9,234	...	...
	Ad	Repairs to Buildings	167	6,998	...	...
	Ae	New Roads	167	4,266	...	...
	Af	Repairs to Roads	167	9,962	...	...
	Ag	Miscellaneous—New Works	168	36,902	...	...
	Ah	Miscellaneous—Repairs	168	10,741	...	...
		Incorporated Local—				
	Ai	New Buildings	169	42,865	...	...
	Aj	Repairs to Buildings	169	32,116	...	...
	Ak	New Roads	170	224,511	...	...
	Al	Repairs to Roads	170	573,492	...	...
	Am	Miscellaneous—New Works	171	58,133	...	...
	An	Miscellaneous—Repairs	171	37,706	...	...
			Total		653,188	5,846,480

No. 61.—ABSTRACT ACCOUNT of RECEIPTS from BUILDINGS and ROADS—MILITARY and INDIA,

Heads of Revenue.	No. of Items.	Director-General, Military Works.			Rajputana and C. I.	Rajputana.	Central India.	Coorg.			Mysore.
		Military.	Civil.	Total.	Military.	Civil.	Civil.	Military.	Civil.	Total.	Civil.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Imperial.											
Rents of buildings	1	30,014	116	30,130	421	1,072	957	...	97	97	...
Sales of buildings	2	1,344	69	1,413	...	...	...	...	...	...	...
" barrack furniture	3	838	12	850	11	...	...	...	...	...	...
" tools and plant	4	384	5	389	...	3	12	...	49	49	...
" produce	5	274	...	274	22	86	3	...	...	...	...
" old materials	6	2,080	20	2,700	4	...	28	...	15	15	...
Value of materials from old buildings	7	1,259	45	1,304	69	3	56	...	7	7	...
Unclaimed deposits	8	5	...	5	...	...	—40	...	...	...	...
Fines, refunds, and miscellaneous	9	1,672	168	1,840	...	18	189	...	17	17	...
Recoveries of advances made in England	10	44	...	44	...	...	...	...	...	...	...
Sale-proceeds of grass of cemeteries	11	...	...	...	...	...	...	...	...	...	...
	12	38,514	435	38,949	527	1,182	1,205	...	185	185	...
Provincial and Incorporated Local Fund Receipts, as per Account No. 61A, page 148	13	...	...	...	...	8	...	..	2,072	2,072	...
Total	14	38,514	435	38,949	527	1,190	1,205	...	2,257	2,257	...

Heads of Revenue.	No. of Items.	Central Provinces.			Burma.						Assam.		
					Military.		Civil.		Total.				
		Military.	Civil.	Total.	Upper.	Lower.	Upper.	Lower.	Upper.	Lower.	Military.	Civil.	Total
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Imperial.													
Rents of buildings	1	8	...	8	2,757	74	1,702	600	4,459	674	352	...	352
Sales of buildings	2	...	...	...	...	58	125	...	125	58	17	12	29
" barrack furniture	3	...	...	...	19	42	...	...	19	42	...	...	...
" tools and plant	4	...	...	...	...	...	188	...	188	...	...	...	...
" produce	5	...	...	...	...	...	(a)24	...	24	...	...	...	...
" old materials	6	...	...	...	...	...	6	...	6	...	...	...	...
Value of materials from old buildings	7	...	...	...	...	...	1	...	1	...	...	...	...
Unclaimed deposits	8	...	...	...	...	...	24	...	24	...	...	4	4
Fines, refunds, and miscellaneous	9	...	...	...	...	...	102	...	102	...	95	...	95
Recoveries of advances made in England	10	...	...	...	...	...	28	...	28	...	...	...	...
Sale-proceeds of grass of cemeteries	11	...	...	...	...	...	...	...	...	...	...	...	...
Total	12	8	...	8	2,776	174	2,200	600	4,976	774	464	16	480
Provincial and Incorporated Local Fund Receipts, as per Account No. 61A, page 148	13	...	13,721	13,721	...	...	5,823	17,489	5,823	17,489	...	15,767	15,767
Total	14	8	13,721	13,729	2,776	174	8,023	18,089	10,799	18,263	464	15,783	16,247

(a) Includes Rx. 19 realized by Civil Officers.

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the Year 1892-93.

GENERAL.

No. of Items.	Hyderabad.			Port Blair.			Baluchistan Agency.			Total—India, General.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	...	...	...	...	2,215	2,215	30,435	4,457	34,892
2	...	...	...	...	...	...	...	...	...	1,344	69	1,413
3	...	...	...	...	...	...	...	...	...	849	12	861
4	...	...	...	...	...	...	...	36	36	384	105	489
5	...	...	...	...	...	...	...	...	...	296	89	385
6	...	...	..	...	...	...	...	2	2	2,684	65	2,749
7	...	...	...	...	...	...	...	...	...	1,328	111	1,439
8	...	...	...	...	...	...	...	...	...	5	—40	—35
9	...	...	...	...	...	...	...	(a)1,048	1,048	1,672	1,440	3,112
10	...	...	...	...	...	...	...	...	...	44	...	44
11	...	*29	29	...	...	...	...	...	...	...	29	29
12	...	29	29	...	...	...	...	3,301	3,301	39,041	6,337	45,378
13	...	...	...	...	...	...	...	...	...	...	2,080	2,080
14	...	29	29	...	...	...	...	3,301	3,301	39,041	8,417	47,458

(a) Includes Rx. 790 Civil Officers' figures.

No. of Items.	Bengal.			N.-W. Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	3	54	57	2	...	2	357	2,859	3,216	192	...	192	1,570	...	1,570	35,750	9,672	45,422
2	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	1,419	206	1,625
3	...	...	...	...	...	...	8	...	8	...	...	...	86	...	86	1,004	12	1,016
4	...	1	1	...	...	...	...	...	..	...	...	...	...	...	...	384	294	678
5	...	...	...	26	...	26	2	...	2	2	...	2	36	...	36	362	113	475
6	...	...	...	...	...	...	4	...	4	27	...	27	90	...	90	2,805	71	2,876
7	...	...	...	...	...	...	...	...	...	...	...	...	2	...	2	1,330	112	1,442
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	—12	—7
9	...	...	...	9	...	9	...	...	...	...	...	...	395	...	395	2,171	1,542	3,713
10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	44	28	72
11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29	29
12	3	55	58	37	...	37	371	2,859	3,230	221	...	221	2,179	...	2,179	45,274	12,067	57,341
13	...	82,997	82,997	...	101,858	101,858	...	62,429	62,429	...	108,083	108,083	...	141,229	141,229	...	551,476	551,476
14	3	83,052	83,055	37	101,858	101,895	371	65,288	65,659	221	108,083	108,304	2,179	141,229	143,408	45,274	563,543	608,817

Add—RECEIPTS IN ENGLAND:—

Royal Indian Civil Engineering College—Cooper's Hill:—

Fees and caution-money from Students	£ 24,783			
Receipts from testing work done in the Laboratories, and Sale-proceeds of provisions and farm produce . . .	„ 2,921	...	27,704	27,704
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	...	16,667	16,667
GRAND TOTAL		45,274	607,914	653,188

* Civil Officers' figures.

No. 61A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS.

	India, General.		Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Coorg.	Rajputana.		Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
PROVINCIAL.												
By Public Works Department.												
Rents of buildings	...	...	1,366	...	6,205	1,325	6,172	1,520	1,204	4,165	9,659	31,616
Sales of buildings	...	...	...		2,503	5	751	499	1,004	...	200	4,962
" tools and plant	...	.	55	...	36	97	1,171	76	218	2,569	165	4,387
" produce	...	...	47	...	1	3	164	1,366	2,970	237	1,122	5,910
" old materials	...	...	370	...	5	54	465	17,247	268	628	1,220	20,257
Value of materials from old buildings	...	...	1	...	12	26	264	128	...	9	9	449
Rents from Strand Bank, Maidan, etc.	...	...	...	...	...	...	4,618	...	...	...	...	4,618
Receipts from P. W. Workshops	...	...	...	...	...	...	...	9,070	...	177	...	9,247
Receipts from Thomason C. E. College, Roorkee	...	...	...	...	...	...	...	2,794	...	...	...	2,794
Tolls on roads	...	...	...	...	...	...	...	...	...	...	61,253	61,253
Ferry receipts	...	...	2,652	...	...	1,320	...	3,942	...	...	...	7,914
Unclaimed deposits	...	...	...	...	...	...	—4	27	21	72	4	120
Collections under Highway Act	...	...	...	...	...	...	...	...	...	...	2,352	2,352
Fines, refunds, and miscellaneous	...	...	118	...	135	70	2,705	690	306	3,747	4,012	11,783
Recoveries of advances made in England	...	...	...	...	12	...	...	...	...	...	...	12
Total	...	...	4,609	...	8,909	2,900	16,306	37,359	5,991	11,604	79,996	167,674
By Civil Department.												
Rents of buildings	...	...	...	...	...	...	...	...	3,064	...	...	3,064
Sales of buildings	...	...	...	...	...	...	...	...	1,364	...	...	1,364
" produce	...	...	6	...	4	...	...	2,221	...	...	1	2,232
Tolls on roads	...	...	66	...	...	...	...	...	8,057	...	...	8,123
Ferry receipts	...	...	1,100	...	...	2,398	22,395	54,740	18,359	...	...	98,992
Fees on masonry graves, etc.	...	...	72	...	116	...	229	311	317	378	203	1,626
Contributions	...	...	...	...	...	...	...	...	...	1,505	...	1,505
Fines, refunds, and miscellaneous	...	...	...	...	13	...	390	5	228	58	55	749
Total	...	...	1,244	...	133	2,398	23,014	57,277	31,389	1,941	259	117,655
Total Provincial	...	...	5,853	...	9,042	5,298	39,320	94,636	37,380	13,545	80,255	285,329
INCORPORATED LOCAL.												
By Public Works Department.												
Rents of buildings	...	2	...		...	44	...	306	...	...	...	352
Sales of buildings	...	...	...	...	...	10	...	315	...	...	...	325
" tools and plant	...	...	...	...	...	1	...	76	...	...	...	77
" produce	...	6	...	...	...	...	...	588	...	539	...	1,133
" old materials	...	...	...	...	...	19	...	54	48	...	...	121
Value of materials from old buildings	...	...	...	...	...	...	...	5	...	...	...	5
Unclaimed deposits	...	...	...	...	...	...	...	5	...	...	...	5
Fines, refunds, and miscellaneous	..	...	...	...	...	39	...	9	84	62	...	194
Total	...	8	...	...	...	113	...	1,358	132	601	...	2,212
By Civil Department.												
Rents of buildings	...	...	3	...	...	...	167	...	754	...	207	1,131
Sales of buildings	...	...	268	...	...	...	19	...	292	490	11	1,080
" old materials	...	...	42	...	...	...	23	...	696	538	...	1,299
" produce	...	...	...	381	709	...	...	...	8,390	...	1,745	11,225
Tolls on roads	} 2,072	...	...	...	...	...	1	...	...	...	32,744 }	219,813
Canal and Ferry receipts		...	5,531	5,442	7,738	10,355	36,831	...	14,752	88,934	15,413 }	
Arboriculture	...	...	642	...	...	...	...	4,177	...	...	...	4,819
Toll on Steamers	...	...	...	...	...	...	...	1,017	...	...	...	1,017
Contributions	...	...	315	...	...	...	6,498	...	...	2,275	10,477	19,565
Fines, refunds, and miscellaneous	...	...	1,067	...	...	1	138	670	33	1,700	377	3,986
Total	2,072	...	7,868	5,823	8,447	10,356	43,677	5,864	24,917	93,937	60,974	263,935
Total Local	2,072	8	7,868	5,823	8,447	10,469	43,677	7,222	25,049	94,538	60,974	266,147
GRAND TOTAL as per Abstract Account No. 61	2,072	8	13,721	5,823	17,489	15,767	82,997	101,858	62,429	108,083	141,229	551,476

62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1892-93.

IMPERIAL.	India, General.									Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Director General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan	Total.		Upper.	Lower.							
Military Works.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
New Works (62C)	396,168	575	...	25	...	...	...	...	396,768	...	90,074	1,366	3,320	2,399	259	5,088	2,659	4,800	506,733
Repairs (62D)	256,541	3,940	—	3	...	...	...	...	260,484	309	11,711	8,192	4,411	1,530	942	13,672	5,207	8,629	315,087
Establishment	213,626	790	...	7	...	...	...	...	214,423	71	28,392	2,139	1,477	823	273	3,564	1,601	2,985	255,748
Tools and Plant	9,722	7	...	1	..	...	—	...	9,730	5	2,214	139	96	54	18	183	102	200	12,741
Suspense	27,657	288	...	...	...	...	...	...	27,975	...	...	...	...	...	...	—2,024	...	...	25,951
	903,744	5,600	...	36	...	...	..	...	909,380	385	132,391	11,836	9,304	4,806	1,492	20,483	9,569	16,614	1,116,260
Barrack furniture, including repairs and establishment	70,075	1,743	...	...	...	...	21	...	71,839	2	2,917	2,561	350	...	...	633	...	2,237	80,539
Total	973,819	7,343	...	36	...	...	21	...	981,219	387	135,308	14,397	9,654	4,806	1,492	21,116	9,569	18,851	1,196,799
Deduct—Outlay in England £	*40,583*	...	...	...	...	...	...	...	*40,583*	...	...	...	...	...	...	*1*	...	*44*	*40,628*
Exchange	*24,416*	...	...	...	...	...	...	...	*24,416*	...	...	...	...	...	...	...	...	*27*	*24,443*
Net India—Military Works	908,820	7,343	...	36	...	...	21	...	916,220	387	135,308	14,397	9,654	4,806	1,492	21,115	9,569	18,780	1,131,728
Civil Works.																			
Civil Buildings—																			
New Works (62E)	10,754	2,579	1,864	1,090	...	1,732	1,250	29,420	48,689	1,449	94,056	...	1,555	12,445	5,976	8,983	1,558	10,974	185,685
Repairs (62F)	5,375	2,159	1,312	775	...	1,119	1,408	8,774	20,922	237	10,222	...	678	11,500	5,065	8,457	1,418	8,339	66,838
Communications—																			
New Works (62G)	...	12,856	844	2,726	...	...	...	12,227	28,653	...	61,407	15	58,759	...	...	1,533	...	872	151,239
Repairs (62H)	...	6,840	9,916	8,846	...	...	...	8,384	33,986	...	31,875	1,718	1,252	...	...	...	...	190	69,021
Mis. P. Improvements—																			
New Works (62I)	...	...	...	481	...	...	...	3,500	3,981	10	3,432	926	...	262	...	9,367	...	237	18,215
Repairs (62J)	...	...	...	45	...	...	...	9	54	...	615	...	...	...	...	...	...	614	1,283
Total Works and Repairs	16,129	24,434	13,936	13,963	...	2,851	2,658	62,314	136,285	1,696	201,607	2,659	62,244	24,207	11,041	28,340	2,976	21,226	492,281
Establishment	3,680	4,819	9,407	3,321	...	610	1,288	18,384	41,509	388	56,235	552	14,315	4,518	2,536	4,676	685	4,731	130,145
Tools and Plant	240	730	965	566	...	40	...	1,279	3,820	26	4,387	34	934	263	166	253	45	270	10,198
Suspense	—*3,856a*	...	—*163*	522	...	—*870*	...	—*949*	—*5,316*	...	—*775*	209	—*19*	—*1,128*	...	—*691*	...	...	—*7,720*
Total	16,193	29,983	24,145	18,372	...	2,631	3,946	81,028	176,298	2,110	261,454	3,454	77,474	27,860	13,743	32,578	3,706	26,227	624,904
Deduct—Outlay in England £	*(a) 81*	...	*603*	*363*	...	...	...	*14*	*1,061*	...	*361*	*368*	...	*293*	...	*324*	*1*	...	*2,408*
Exchange	*(a) 49*	...	*363*	*218*	...	...	...	*8*	*638*	...	*217*	*222*	...	*177*	...	*195*	...	...	*1,449*
„ Charges incurred on account of the Indo-European Tel. Dept. by Bombay P. W. Dept.	...	...	—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*778*	*778*
Net India—Imperial Civil Works, carried forward	16,063	29,983	23,179	17,791	...	2,631	3,946	81,006	174,599	2,110	260,876	2,864	77,474	27,390	13,743	32,059	3,705	25,449	620,269
Total Military Works, carried forward	908,820	7,343	...	36	...	...	21	...	916,220	387	135,308	14,397	9,654	4,806	1,492	21,115	9,569	18,780	1,131,728

(a) Suspense balances held on the auxiliary Books of the Accountant General, P. W. Department.

No. 62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS—*continued.*

	India, General.											Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Khorasan.	Bagdad.	Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan	Total.		Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Military Works, Brought forward	...	...	908,820	7,343	...	36	...	...	21	...	916,220	387	135,308	14,397	9,654	4,806	1,492	21,115	9,569	18,780	1,131,728
Imperial Civil Works in India, Brought forward	...	...	16,063	29,983	23,179	17,791	...	2,631	3,946	81,006	174,599	2,110	260,876	2,864	77,474	27,390	13,743	32,059	3,705	25,449	620,269
Expenditure by Civil Officers from Imperial Funds as per Account No. 62A, page 151	9,685	100	...	1,226	27	...	503	...	...	3,277	14,818	...	...	...	...	...	...	...	...	...	14,818
Provincial and Incorporated Local Funds Expenditure as Account No. 62B, page 152	...	...	...	1,286	226	3,184	...	...	...	...	4,696	206,869	19,503	346,758	193,555	745,359	594,614	423,169	717,049	625,378	3,876,950
Total Civil Works	9,685	100	16,063	32,495	23,432	20,975	503	2,631	3,946	84,283	194,113	208,979	280,379	349,622	271,029	772,749	608,357	455,228	720,754	650,827	4,512,037
Grand Total, India	9,685	100	924,883	39,838	23,432	21,011	503	2,631	3,967	84,283	1,110,333	209,366	415,687	364,019	280,683	777,555	609,849	476,343	730,323	669,607	5,643,765

	£	£	£	
Add—Expenditure in England:—				
MILITARY WORKS—Stores for India	...	...	40,628	
CIVIL WORKS—				
Royal Indian Civil Engineering College, Cooper's Hill—				
Salaries of President, Professors, etc., wages of servants, provisions, and contingent expenses, and refund of caution-money to students	27,624			
Cost of alterations to the College buildings	560			
		28,184		
Salaries and expenses, while gaining practical experience in their profession, of students retained in England after having passed out of the Royal Indian Engineering College	4,537			
Passage to India of officers on appointment	761			
Furlough pay and allowances of Military Officers in the Public Works Department	9,012			
Absentee allowances of Civil Officers in the Public Works Department	40,191			
Salaries and Expenses of Native Officers of the Public Works Department while undergoing practical training in England	479			
Pay and expenses of a Mechanic superintending erection of Light-House apparatus, and of an officer attending the Railway Congress and professional fees, etc.	368			
		55,348		
Stores for India		2,408		
Total Civil Works			85,940	126,568
Exchange on Payments in England				76,147
Grand Total, Military and Civil Works				5,846,480

ABSTRACT.

	Imperial.	Provincial.	Local.	Total India.	England.	Exchange.	Grand Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Military Works	1,131,728	...	...	1,131,728	40,628	24,443	1,196,799
Civil Works	635,087	2,162,357	1,714,593	4,512,037	85,940	51,704	4,649,681

No. 62A.—ABSTRACT of EXPENDITURE on BUILDINGS and ROADS from IMPERIAL FUNDS by CIVIL DEPARTMENT.

IMPERIAL.	INDIA, GENERAL						
	Khorasan.	Bagdad.	Rajputana.	Mysore.	Baluchistan.	Central India.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
CIVIL WORKS—							
Civil Buildings—							
New Works (62W) . . .	9,685	...	...	...	1,328	...	11,013
Repairs (62X)	...	100	...	...	655	27	782
Communications—							
New Works (62Y) . . .	...	...	181	...	360	...	541
Repairs (62Z)	...	...	...	503	321	...	824
Miscellaneous Public Improvements—							
New Works (62Aa) . . .	...	...	240	...	41	...	281
Repairs (62Ab)	...	...	428	...	6	...	434
Total Works and Repairs . . .	9,685	100	849	503	2,711	27	13,875
Establishment	...	...	377	...	354	...	731
Miscellaneous	...	...	...	...	212	...	212
TOTAL IMPERIAL .	9,685	100	1,226	503	3,277	27	14,818

No. 62B.—ABSTRACT ACCOUNT of Provincial and Local Expenditure under Civil Works.

	India, General.				Burma.								
	Rajputana.	Central India.	Coorg.	Central Provinces.	Upper.	Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
PROVINCIAL.													
Civil Works.													
BY PUBLIC WORKS DEPARTMENT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Buildings—													
New Works (62K)	...	...	...	55,153	...	105,536	15,110	88,098	76,640	83,502	100,203	97,800	622,042
Repairs (62L)	...	...	...	6,987	...	12,584	6,480	27,886	28,182	23,850	18,780	35,445	160,194
Communications—													
New Works (62M)	...	...	...	31,680	...	24,516	34,738	32,949	23,839	30,716	24,084	23,633	226,155
Repairs (62N)	...	...	...	40,602	...	56,283	36,738	51,160	85,595	86,087	11,488	83,730	451,683
Miscellaneous Public Improvements—													
New Works (62O)	...	...	...	1,565	...	1,267	3,358	—874	39,667	8,225	302	2,919	56,429
Repairs (62P)	.	...	...	20	...	854	44	5,898	704	4,162	1,314	3,348	16,344
Total Works and Repairs	...	...	...	136,007	...	201,040	96,468	205,117	254,627	236,542	156,171	246,875	1,532,847
Establishment	...	...	...	33,534	...	44,894	32,267	71,990	74,746	71,142	50,822	92,719	472,114
Tools and Plant	...	...	...	4,992	...	5,144	1,862	2,697	3,509	4,490	14,194	4,847	41,735
Suspense	...	...	...	87	...	21,755	—496	—7,411	—9,460	—4,957	—5,878	3,556	—2,804
Total	...	...	...	174,620	...	272,833	130,101	272,393	323,422	307,217	215,309	347,997	2,043,892
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (62Ac)	...	...	...	...	...	...	...	591	1,404	...	7,239	...	9,234
Repairs (62Ad)	...	...	...	...	...	...	...	1,376	5,183	...	439	...	6,998
Communications—													
New Works (62Ae)	...	...	...	...	...	...	1,991	594	311	...	1,370	...	4,266
Repairs (62Af)	...	...	...	...	...	...	...	4,374	2,640	...	2,948	...	9,962
Miscellaneous Public Improvements—													
New Works (62Ag)	...	...	...	...	...	...	...	5,524	3,752	...	26,407	1,219	36,902
Repairs (62 Ah)	...	...	...	...	...	...	...	1,318	7,679	...	82	1,662	10,741
Total Works and Repairs	...	...	...	...	...	...	1,991	13,777	20,969	...	38,485	2,881	78,103
Establishment	...	...	...	38	...	...	85	4,271	4,639	1,796	...	...	10,829
Tools and Plant	...	...	...	...	...	...	...	72	299	...	...	...	371
Miscellaneous	...	...	...	223	...	23,625	...	...	2,974	1,485	...	855	29,162
Total	...	...	...	261	...	23,625	2,076	18,120	28,881	3,281	38,485	3,736	118,465
Total Provincial	...	...	...	174,881	...	296,458	132,177	290,513	352,303	310,498	253,794	351,733	2,162,357
INCORPORATED LOCAL.													
Civil Works.													
BY PUBLIC WORKS DEPARTMENT.													
Civil Buildings—													
New Works (62Q)	...	...	...	374	850	1,148	107	...	10,171	10,218	385	10,528	33,781
Repairs (62R)	5	...	...	...	...	93	224	...	5,546	9,367	...	307	15,542
Communications—													
New Works (62S)	184	...	1,111	9,160	248	15,506	29,768	...	54,905	12,649	4,033	38,418	165,982
Repairs (62T)	752	...	1,134	3,371	170	7,039	21,717	...	71,207	42,257	9,726	57,129	214,502
Miscellaneous Public Improvements—													
New Works (62U)	...	...	165	21	2,543	6,631	3,469	...	80	8,028	292	5,604	26,833
Repairs (62V)	...	...	72	...	...	1,577	1,454	...	1,675	5,418	84	469	10,749
Total Works and Repairs	941	...	2,482	12,926	3,811	31,994	56,739	...	143,584	87,937	14,520	112,455	467,389
Establishment	94	...	620	...	1,182	7,255	4,585	...	39,540	12,286	3,130	13,990	82,682
Tools and Plant	14	...	37	...	57	473	...	...	1,702	370	1,611	1,775	6,039
Suspense	...	...	...	...	...	...	...	...	...	...	...	2	2
Total	1,049	...	3,139	12,926	5,050	39,722	61,324	...	184,826	100,593	19,261	128,222	556,112
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (62Ai)	10	50	...	142	833	...	...	18,286	3,707	...	13,430	6,407	42,865
Repairs (62Aj)	85	94	...	120	51	1	...	12,133	6,318	...	7,260	6,054	32,116
Communications—													
New Works (62Ak)	...	6	...	790	4,174	3,005	25	124,951	4,369	...	71,448	15,743	224,511
Repairs (62Al)	24	51	...	11,941	1,800	3,824	...	218,828	29,794	...	260,207	47,023	573,492
Miscellaneous Public Improvements—													
New Works (62Am)	...	...	...	670	5,667	1,170	...	10,798	350	...	10,699	28,779	58,133
Repairs (62An)	118	1	...	1,174	1,190	887	...	3,178	245	...	15,555	15,358	37,706
Total Works and Repairs	237	202	...	14,837	13,715	8,887	25	388,174	44,783	...	378 599	119,364	968,823
Establishment	...	24	45	4,022	536	1,126	...	63,315	10,743	896	62,121	22,966	165,794
Tools and Plant	...	...	...	105	79	13	...	3,357	1,398	...	2,875	942	8,769
Miscellaneous	...	...	...	98	123	552	29	...	561	11,182	399	2,151	15,095
Total	237	226	45	19,062	14,453	10,578	54	454,846	57,485	12,078	443,994	145,423	1,158,481
Total Incorporated Local	1,286	226	3,184	31,988	19,503	50,300	61,378	454,846	242,311	112,671	463,255	273,645	1,714,593
Grand Total as per Abstract Account No. 62	1,286	226	3,184	206,869	19,503	346,758	193,555	745,359	594,614	423,169	717,049	625,378	3,876,950

No. 62C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	Accommodation for Troops.													Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	Petty Works.	Mobilization Works.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	New sets of buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Old buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.														
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Director-General, Military Works	29,155	11,626	78	...	57,865	9,659	9,711	17,153	115	688	3,339	2,415	29,925	2,063	51,424	18,769	20,026	1,089	4,330	93,448	5,707	25,128	11,293	...	405,006	8,838	396,168
Rajputana and Central India	...	...	...	...	307	267	...	...	...	...	...	...	...	...	...	...	...	...	...	466	...	...	...	...	1,040	465	575
Coorg	...	...	...	...	...	...	25	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25	...	25
Upper Burma	13,860	...	...	...	...	...	5,246	...	653	...	...	...	37,334	...	14	14,476	3,110	...	1,465	11,127	2,789	...	...	...	90,074	...	90,074
Lower Burma	1,331	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—7	...	...	...	42	...	...	...	...	1,366	...	1,366
Assam	...	...	...	...	...	...	...	548	...	...	...	...	527	...	...	...	...	...	1,106	1,139	...	...	...	...	3,320	...	3,320
Bengal	16	...	...	...	...	...	...	...	...	...	...	...	2,383	...	...	...	...	...	...	...	...	...	...	...	2,399	...	2,399
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	259	...	...	...	...	...	259	...	259
Punjab	...	...	...	...	...	...	...	...	...	...	...	569	—56	...	...	...	585	...	16	6,474	...	...	...	...	7,588	2,500	5,088
Madras	1,364	...	196	...	...	...	1,121	...	...	...	...	...	299	...	...	83	...	...	...	...	...	...	...	...	3,063	404	2,659
Bombay	1,847	...	406	...	10	501	...	...	...	...	...	...	44	...	...	...	174	245	...	1,565	197	...	...	...	4,989	189	4,800
TOTAL	47,573	116,26	680	...	58,182	10,427	16,103	17,701	768	688	3,339	2,984	70,456	2,063	51,438	33,321	23,895	1,334	7,176	114,261	8,693	25,128	11,293	...	519,129	12,396	506,733

No. 62D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY WORKS.

PROVINCES.	Accommodation for Troops.																								
	Buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery	Buildings for Native Infantry.	Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Cantonment Roads.	Fortifications.	Dockyard or Naval.	Rent of buildings or compensation for quarters.	Petty Works.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	61,602	11,314	...	...	2,638	2,399	3,258	...	1,619	54	8,526	1,279	6,690	6,668	14,065	2,758	12,484	60,143	...	13,200	1,486	15,441	40,824	266,418	9,907	256,541
Rajputana and Central India	1,121	445	...	...	...	249	...	...	237	...	824	...	...	82	138	...	...	458	...	...	...	229	166	3,949	9	3,940
Coorg	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	3
Central Provinces	...	...	...	...	...	...	...	...	...	...	146	...	...	...	67	...	34	...	...	...	...	...	62	309	...	309
Upper Burma	2,302	...	...	...	455	45	231	...	...	...	4,210	...	...	789	1,457	...	...	1,339	...	590	...	293	...	11,711	...	11,711
Lower Burma	3,739	...	...	...	...	...	143	...	...	...	1,004	31	228	861	188	...	...	1,140	...	622	...	236	...	8,192	...	8,192
Assam	...	...	...	...	...	220	...	...	...	...	1,210	...	...	...	298	...	1,262	895	...	242	...	284	...	4,411	...	4,411
Bengal	...	...	...	...	...	...	...	...	...	...	396	...	54	58	185	...	...	269	189	120	...	259	...	1,530	...	1,530
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	549	...	...	327	...	101	...	...	...	977	35	942
Punjab	187	...	...	...	...	...	...	...	460	328	2,154	...	57	43	651	169	6,557	1,547	...	1,519	...	...	...	13,672	...	13,672
Madras	1,084	352	32	...	348	...	49	...	...	...	713	5	45	254	702	...	651	99	...	161	...	712	...	5,207	...	5,207
Bombay	2,227	617	...	...	...	..	106	...	94	...	1,040	6	210	243	1,526	327	72	2,081	...	80	...	...	...	8,629	...	8,629
TOTAL	72,262	12,728	32	...	3,444	2,913	3,787	...	2,410	382	20,223	1,321	7,284	8,998	19,826	3,254	21,060	68,298	189	16,635	1,486	17,454	41,052	325,038	9,951	315,087

No. 62E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residences and Secretariat Offices of Government of India.	Treasury and Currency.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Surveyor-General's Office.	Minor Departments.	Educational.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Director-General, Military Works	...	...	...	...	...	10	...	...	...	...	5	...	...	...	...	...	10,215	...	...	...	...	...	845	11,075	321	10,754
Rajputana	...	...	...	...	...	158	—210	...	...	...	1,245	405	...	605	6	...	47	1,392	92	...	...	239	...	3,979	1,400	2,579
Central India	...	...	...	...	...	175	13	...	...	...	264	...	...	...	...	19	168	767	...	86	...	21	854	2,367	503	1,864
Coorg	...	47	...	...	...	37	...	...	19	1	...	...	...	...	243	89	...	198	348	...	...	...	108	1,090	...	1,090
Hyderabad	...	...	...	...	...	136	...	...	...	1,391	...	...	...	...	...	...	205	...	...	...	...	...	...	1,732	...	1,732
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,250	...	...	...	...	...	1,250	...	1,250
Baluchistan	...	...	...	...	...	2,605	64	...	55	...	18,755	...	...	...	...	2,028	84	11	3,778	167	...	672	1,201	29,420	...	29,420
Central Provinces	...	...	...	...	...	355	1,094	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,449	...	1,449
Upper Burma	...	...	...	...	...	1,170	1,974	...	...	56	...	...	...	...	...	11,531	810	15,368	35,122	3,772	...	...	24,253	94,056	...	94,056
Assam	...	...	...	...	...	205	1,350	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,555	...	1,555
Bengal	...	...	...	130	944	1,164	1,257	14,656	290	...	3,677	...	276	...	...	...	...	...	...	...	51	...	...	12,445	...	12,445
N.-W. P. and Oudh	1,231	...	...	3,320	...	1,124	62	...	...	239	...	...	...	...	...	...	...	...	...	...	...	...	...	5,976	...	5,976
Punjab	...	...	...	...	...	693	1,369	5,812	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,109	8,983	...	8,983
Madras	...	...	...	...	...	634	924	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,558	...	1,558
Bombay	...	421	5,584	70	336	818	356	...	13	...	452	...	...	...	33	...	...	90	2,621	594	...	...	102	11,490	516	10,974
TOTAL	1,231	468	5,584	3,520	1,280	9,284	8,253	10,468	377	1,687	24,398	405	276	605	282	13,667	11,529	19,076	41,961	4,619	51	932	28,472	188,425	2,740	185,685

No. 62F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Buildings and Secretariat Offices of the Government of India.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Treasury and Currency.	Surveyor General's Office.	Minor Departments.	Educational.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Director-General, Military Works	...	...	...	...	...	45	48	...	...	27	...	...	...	...	...	27	5,134	...	...	...	...	...	479	5,760	385	5,375
Rajputana	...	...	...	...	...	73	122	...	...	762	12	...	...	...	284	127	183	132	189	...	...	269	6	2,159	...	2,159
Central India	...	...	...	46	...	118	72	10	303	248	26	...	...	...	...	20	98	171	21	52	...	131	844	2,160	848	1,312
Coorg	46	8	...	...	...	20	8	...	216	...	...	97	...	...	81	...	3	17	60	20	...	114	87	777	2	775
Hyderabad	...	...	...	...	...	237	26	...	840	...	...	...	...	...	...	...	16	...	...	...	...	...	...	1,119	...	1,119
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,408	...	...	...	...	...	1,408	...	1,408
Baluchistan	15	...	...	...	...	92	116	...	...	2,540	...	40	...	...	...	815	27	113	1,655	434	...	1,005	1,922	8,774	...	8,774
Central Provinces	...	...	...	...	...	179	58	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	237	...	237
Upper Burma	...	...	...	...	...	317	118	...	530	...	...	...	...	...	...	1,485	371	699	4,511	187	...	...	2,004	10,222	...	10,222
Assam	...	...	...	...	...	331	323	...	...	...	...	...	...	24	...	...	...	...	...	...	...	...	...	678	...	678
Bengal	...	...	761	1,465	634	1,293	922	6,644	...	26	...	127	45	...	...	...	...	...	...	...	25	...	202	12,144	644	11,500
N.-W. P. and Oudh	51	60	...	2,652	...	1,485	408	194	83	...	...	6	...	126	...	...	...	...	...	...	...	...	...	5,065	...	5,065
Punjab	...	...	...	...	...	1,510	886	5,412	...	...	...	...	...	...	...	...	...	...	...	...	...	...	649	8,457	...	8,457
Madras	...	...	...	...	...	1,006	412	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,418	...	1,418
Bombay	...	208	3,634	7	450	1,271	1,569	...	...	412	...	84	...	...	12	23	...	66	362	27	...	...	214	8,339	...	8,339
TOTAL	112	276	4,395	4,170	1,084	7,977	5,088	12,260	1,972	4,015	38	354	45	150	377	2,497	5,832	2,606	6,798	720	25	1,519	6,407	68,717	1,879	66,838

No. 62G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	13,104	...	...	...	...	20	...	13,124	268	12,856
Central India	1,357	..	...	...	...	...	...	1,357	513	844
Coorg	2,164	...	...	...	525	...	37	2,726	...	2,726
Baluchistan	...	10,420	...	...	...	1,807	...	12,227	...	12,227
Upper Burma	24,251	28,745	4,340	3,427	355	289	...	61,407	...	61,407
Lower Burma	15	...	...	...	...	...	...	15	...	15
Assam	58,110	649	...	...	...	...	...	58,759	...	58,759
Punjab	1,533	...	...	...	...	...	...	1,533	...	1,533
Bombay	...	...	872	...	...	...	...	872	...	872
TOTAL	100,534	39,814	5,212	3,427	880	2,116	37	152,020	781	151,239

No. 62H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Arboriculture.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	8	6,166	859	...	...	7	175	...	7,215	375	6,840
Central India	...	11,352	...	...	...	233	18	...	11,603	1,687	9,916
Coorg	...	8,834	...	...	...	...	...	12	8,846	...	8,846
Baluchistan	...	...	7,235	...	...	...	1,149	...	8,384	...	8,384
Upper Burma	...	10,569	19,576	1,631	75	5	19	...	31,875	...	31,875
Lower Burma	...	...	1,718	...	...	...	...	...	1,718	...	1,718
Assam	...	1,252	...	...	...	...	...	...	1,252	...	1,252
Bombay	...	...	...	190	...	...	...	...	190	...	190
TOTAL	8	38,173	29,388	1,821	75	245	1,361	12	71,083	2,062	69,021

No. 62I.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light Houses.	Mines.	Miscellaneous.	GRAND TOTAL	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	711	...	...	...	...	1,974	2,685	*2,685*	...
Coorg	...	...	...	966	214	...	...	...	7	1,187	*706*	481
Baluchistan	...	38	...	3,462	...	...	...	...	...	3,500	...	3,500
Central Provinces	...	...	...	...	...	...	...	10	...	10	...	10
Upper Burma	...	...	...	1,084	...	...	...	...	2,348	3,432	...	3,432
Lower Burma	...	...	...	...	...	...	926	...	...	926	...	926
Bengal	...	...	...	...	...	...	...	262	...	262	...	262
Punjab	...	...	...	9,367	...	...	...	...	...	9,367	...	9,367
Bombay	...	...	...	102	...	...	95	...	40	237	...	237
TOTAL	...	38	...	15,692	214	...	1,021	272	4,369	21,606	*3,391*	18,215

No. 62J.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light Houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	1,252	...	...	...	...	75	1,327	*1,327*	...
Coorg	...	...	...	55	...	...	...	...	13	68	*23*	45
Baluchistan	...	...	...	9	...	...	...	...	...	9	...	9
Upper Burma	...	...	...	...	...	...	...	...	615	615	...	615
Bombay	...	...	...	145	...	161	55	...	253	614	...	614
TOTAL	...	...	...	1,461	...	161	55	...	956	2,633	*1,350*	1,283

No. 62K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments, etc.	Secretariat Offices.	Circuit houses not being Commissioners' Courts.	Land Revenue.	Board of Revenue.	Political Agencies.	Stamps and Stationery.	Minor Departments.	Law and Justice	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Central Provinces	621	...	12	—	...	389	...	261	104	517	2,132	...	...	...	10	18,517	69	19,288	9,878	813	1,471	...	274	1,426	1,201	56,983	1,830	55,153
Lower Burma	...	209	...	341	789	...	...	6,502	154	...	...	...	...	...	...	14,353	235	41,013	20,826	144	612	...	...	581	19,777	105,536	...	105,536
Assam	143	...	...	...	...	...	...	160	52	—	...	...	...	...	201	5 518	497	1,917	745	2,234	647	10	137	512	3,093	15,866	756	15,110
Bengal	...	36	...	...	...	2,580	...	1,427	586	..	28,280	9	...	66	111	5,560	3,079	9,408	2,470	22,165	10,148	138	...	282	5,268	91,913	3,815	88,098
N.-W. P. and Oudh	...	...	...	...	...	1,374	...	2,534	5,433	..	16,729	425	...	...	1,644	12,246	813	12,628	7,573	1,492	15,144	...	150	3,621	846	82,952	6,312	76,640
Punjab	...	...	700	...	...	1,178	..	2,178	960	...	10,459	111	...	...	5,799	5,958	2,264	20,908	9,791	20,146	9,007	...	253	3,215	1,581	94,508	11,006	83,502
Madras	140	...	996	...	—	349	...	2,831	492	...	23,342	156	469	...	196	23,159	950	6,311	6,037	17,602	6,374	4,792	472	5,105	569	100,348	145	100,203
Bombay	687	275	...	...	...	1,313	...	6,111	29	...	13,653	...	1,072	...	141	3,127	582	35,539	11,719	9,936	24,263	89	287	118	1,800	110,741	12,941	97,800
TOTAL	1,591	520	1,708	341	789	7,183	...	22,004	7,810	517	94,595	701	1,541	66	8,102	88,438	8,495	147,012	69,039	74,532	68,266	5,029	1,573	14,860	34,135	658,847	36,805	622,042

No. 62L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments.	Secretariat Offices.	Circuit-houses not being Commissioners' Courts	Land Revenue.	Board of Revenue.	Stamps and Stationery.	Political Agencies.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Government Experimental Farms	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rs.	Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces	41	...	10	...	..	1	...	340	54	263	589	...	...	...	24	1,066	367	1,057	1,942	93	186	...	3	975	...	9	7,020	33	6,987
Lower Burma	...	350	...	322	667	...	...	836	227	...	...	...	...	47	...	2,277	834	1,275	614	395	181	...	...	845	...	3,614	12,584	...	12,584
Assam	...	...	...	...	...	...	...	266	141	...	...	...	...	34	35	1,828	412	535	344	504	56	...	15	1,139	...	1,121	6,480	...	6,480
Bengal	...	488	...	...	...	...	...	2,444	2,153	...	2,157	394	965	...	558	4,266	825	3,977	1,457	2,238	2,531	77	...	2,446	...	969	27,945	59	27,886
N.-W. P. and Oudh	...	...	...	...	...	757	...	1,121	219	...	8,958	161	...	...	595	1,985	1,059	1,771	7,794	1,805	976	9	151	637	184	471	28,653	471	28,182
Punjab	...	..	57	..	...	346	...	1,288	625	...	3,661	129	...	161	2,306	1,009	1,874	5,348	4,970	721	782	1	55	1,091	...	336	24,760	910	23,850
Madras	...	...	330	...	...	226	...	3,424	165	...	2,282	273	...	...	474	633	1,780	2,053	1,056	841	920	34	20	3,465	...	804	18,780	...	18,780
Bombay	266	435	...	...	...	105	17	2,493	254	...	8,025	...	...	744	1,708	2,739	3,127	2,022	4,665	2,887	3,870	7	170	1,189	...	1,033	35,756	311	35,445
TOTAL	307	1,273	397	322	667	1,435	17	12,202	3,838	263	25,072	957	905	986	5,700	15,803	10,323	18,088	22,542	9,484	9,502	128	414	11,787	184	8,357	161,978	1,734	160,194

No. 62M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	6,837	28,654	...	...	213	...	938	...	...	36,642	*4,962*	31,680
Lower Burma	12,062	3,725	1,404	7,325	...	...	...	...	...	24,516	...	24,516
Assam	980	32,774	159	41	161	...	1,414	...	...	35,529	*791*	34,738
Bengal	27,069	7,111	...	...	...	...	121	...	...	34,301	*1,352*	32,949
N.-W. P. and Oudh	18,489	...	...	...	3,362	...	2,060	...	...	23,911	*72*	23,839
Punjab	16,354	10,820	...	...	25	...	3,517	...	...	30,716	...	30,716
Madras	24,084	...	...	...	...	...	...	...	...	24,084	...	24,084
Bombay	7,925	13,565	2,371	...	...	...	169	...	...	24,030	*397*	23,633
TOTAL	113,800	96,649	3,934	7,366	3,761	...	8,219	..	...	233,729	*7,574*	226,155

No. 62N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	22,503	16,895	...	...	1,157	...	153	...	...	40,708	*106*	40,602
Lower Burma	46,071	9,179	954	79	...	...	...	...	...	56,283	...	56,283
Assam	8,019	22,196	820	...	3,179	...	2,574	...	...	36,788	*50*	36,738
Bengal	44,506	6,664	...	...	...	...	42	...	...	51,212	*52*	51,160
N.-W. P. and Oudh	75,781	6	6	...	8,408	...	3,057	...	...	87,258	*1,663*	85,595
Punjab	50,465	19,535	...	...	11,087	...	5,000	...	...	86,087	...	86,087
Madras	11,488	..	...	...	...	...	...	...	...	11,488	...	11,488
Bombay	59,603	18,548	4,431	122	...	...	970	72	...	83,746	*16*	83,730
TOTAL	318,436	93,023	6,211	201	23,831	...	11,796	72	...	453,570	*1,887*	451,683

No. 62O.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	10	...	...	37,479	976	...	...	94	820	39,379	*37,814*	1,565
Lower Burma	5	...	...	...	...	200	126	..	936	1,267	...	1,267
Assam	...	...	...	1,083	8	...	...	...	2,994	4,085	*727*	3,358
Bengal	...	...	...	232	...	310	595	...	*—117*	1,020	*1,894*	*—874*
N.-W. P. and Oudh	3,873	...	...	34,542	7,990	...	...	...	4,778	51,183	*11,516*	39,667
Punjab	17	...	2,584	34,449	11,831	...	...	...	19	48,900	*40,675*	8,225
Madras	290	...	...	27	...	...	...	...	...	317	*15*	302
Bombay	...	...	639	110	1,191	146	...	...	833	2,919	...	2,919
TOTAL	4,195	...	3,223	107,922	21,996	656	721	94	10,263	149,070	*92,641*	56,429

No. 62P.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	238	16	...	...	...	1,016	1,270	*1,250*	20
Lower Burma	...	...	...	28	...	129	678	...	19	854	...	854
Assam	...	...	...	44	...	...	...	...	...	44	...	44
Bengal	...	...	...	...	...	1,828	5	...	4,070	5,903	*5*	5,898
N.-W. P. and Oudh	349	...	...	177	247	...	...	...	...	773	*69*	704
Punjab	156	...	3,974	32	...	...	...	...	...	4,162	...	4,162
Madras	1,187	...	...	2	90	...	...	...	35	1,314	...	1,314
Bombay	...	...	40	...	...	322	106	...	2,880	3,348	...	3,348
TOTAL	1,692	...	4,014	521	353	2,279	789	...	8,020	17,668	*1,324*	16,344

No. 62Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Central Provinces	...	...	...	...	...	...	...	...	...	374	...	...	374	...	374
Upper Burma	...	...	...	...	...	...	...	...	...	850	...	...	850	...	850
Lower Burma	...	...	...	...	...	...	...	...	...	403	745	...	1,148	...	1,148
Assam	...	...	...	...	...	...	...	...	...	13	94	...	107	...	107
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	6,129	16,454	196	...	22,779	*12,608*	10,171
Punjab	...	...	109	...	*—100*	2	...	93	3,919	3,966	2,229	...	10,218	...	10,218
Madras	...	...	...	...	...	...	...	...	...	...	...	385	385	...	385
Bombay	...	...	...	...	...	...	...	...	8,326	2,194	...	8	10,528	...	10,528
TOTAL	...	...	109	...	*—100*	2	...	93	18,374	24,254	3,264	393	46,389	*12,608*	33,781

No. 62R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Rajputana	...	...	...	...	...	...	...	...	...	5	...	...	5	...	5
Lower Burma	...	...	...	...	...	...	...	...	16	77	...	...	93	...	93
Assam	...	...	...	...	...	...	...	...	...	...	224	...	224	...	224
N.-W. P. and Oudh	...	...	...	...	31	...	...	...	2,718	2,574	257	...	5,580	*34*	5,546
Punjab	...	...	1,890	96	200	578	...	359	3,439	1,864	941	...	9,367	...	9,367
Bombay	...	...	...	...	...	...	...	...	47	182	...	78	307	...	307
TOTAL	...	...	1,890	96	231	578	...	359	6,220	4,702	1,422	78	15,576	*34*	15,542

No. 62S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	184	...	...	...	...	...	...	...	...	184	...	184
Coorg	117	...	411	...	...	530	...	34	...	19	1,111	...	1,111
Central Provinces	160	8,832	...	...	...	...	...	168	...	...	9,160	...	9,160
Upper Burma	...	...	248	...	...	...	...	...	...	...	248	...	248
Lower Burma	...	...	15,158	348	...	...	...	...	...	...	15,506	...	15,506
Assam	1,842	26,464	...	47	...	633	...	782	...	...	29,768	...	29,768
N.-W. P. and Oudh	28,263	20,050	6,487	61	...	...	...	581	...	...	55,442	*537*	54,905
Punjab	3,141	...	...	3,392	5,371	...	...	745	...	...	12,649	...	12,649
Madras	2,843	...	15	...	...	1,175	...	...	...	...	4,033	...	4,033
Bombay	14,296	16,569	3,227	2,766	333	...	...	1,227	...	...	38,418	...	38,418
TOTAL	50,662	72,099	25,546	6,614	5,704	2,338	...	3,537	...	19	166,519	*537*	165,982

No. 62T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	390	362	...	...	...	...	...	...	...	...	752	...	752
Coorg	201	...	709	...	...	70	...	147	...	7	1,134	...	1,134
Central Provinces	2,073	1,298	...	...	...	...	...	...	...	...	3,371	...	3,371
Upper Burma	...	...	170	...	...	...	...	...	...	...	170	...	170
Lower Burma	...	...	6,951	88	...	...	...	...	...	...	7,039	...	7,039
Assam	218	17,342	...	2,596	...	362	...	1,199	...	...	21,717	...	21,717
N.-W. P. and Oudh	59,673	9,335	2,654	...	...	...	...	145	...	...	71,807	600	71,207
Punjab	16,848	...	...	21,069	1,301	435	...	2,604	...	...	42,257	...	42,257
Madras	8,108	...	...	...	...	411	1,207	...	...	...	9,726	...	9,726
Bombay	18,380	25,407	11,721	88	1,304	...	...	229	...	...	57,129	...	57,129
TOTAL	105,891	53,744	22,205	23,841	2,605	1,278	1,207	4,324	...	7	215,102	600	214,502

No. 62U.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Conservancy.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Coorg	...	...	...	123	...	...	...	...	42	165	...	165
Central Provinces	9	...	...	3	9	...	...	...	...	21	...	21
Upper Burma	...	2,543	...	...	...	...	...	...	...	2,543	...	2,543
Lower Burma	...	3,815	...	559	...	1,138	...	...	1,119	6,631	...	6,631
Assam	...	466	...	2,151	189	...	...	...	663	3,469	...	3,469
N.-W. P. and Oudh	47	...	...	...	33	...	...	...	229	309	*229*	80
Punjab	685	171	58	5,007	1,504	...	...	11	592	8,028	...	8,028
Madras	...	...	...	292	...	...	...	...	...	292	...	292
Bombay	...	...	...	5,604	...	...	...	...	...	5,604	...	5,604
TOTAL	741	6,995	58	13,739	1,735	1,138	...	11	2,645	27,062	*229*	26,833

NO. 62V.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Conservancy.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Coorg	...	2	...	27	...	...	...	...	43	72	...	72
Lower Burma	...	512	...	64	...	275	...	...	726	1,577	...	1,577
Assam	...	185	...	124	699	...	...	...	446	1,454	...	1,454
N.-W. P. and Oudh	39	...	...	...	1,676	...	...	...	...	1,715	*40*	1,675
Punjab	282	...	1,146	3,287	421	...	...	1	281	5,418	...	5,418
Madras	...	...	...	84	...	...	...	...	...	84	...	84
Bombay	...	...	...	456	...	13	...	...	...	469	...	469
TOTAL	321	699	1,146	4,042	2,796	288	...	1	1,496	10,789	*40*	10,749

No. 62W.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Custom.	Salt.	Opium.	Postal.	Telegraph.	Residencies and Agencies.	Land Revenue.	Educational.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Khorasan	...	...	...	...	...	9,685	...	...	...	...	...	...	...	...	...	...	9,685	...	9,685
Baluchistan	..	...	...	70	...	2	1,078	...	1	...	...	113	...	...	2	62	1.328	...	1,328
TOTAL	...	...	...	70	...	9,687	1,078	...	1	...	...	113	...	...	2	62	11,013	...	11,013

No. 62X.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residencies and Secretariat Offices of the Government of India.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Treasury and Currency.	Surveyor-General's Office.	Minor Departments.	Educational.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bagdad	...	...	...	...	...	...	...	...	...	100	...	...	...	...	...	...	...	...	...	...	...	...	...	100	...	100
Central India	...	...	...	...	...	...	...	...	...	27	...	...	...	...	...	...	...	...	...	...	...	...	...	27	...	27
Baluchistan	...	14	...	...	...	...	...	...	...	55	129	4	...	...	25	3	...	...	84	14	...	9	318	655	...	655
TOTAL	...	14	...	...	...	...	...	...	...	182	129	4	...	...	25	3	...	...	84	14	...	9	318	782	...	782

No. 62Y.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and OTHER WORKS of COMMUNICATIONS.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	181	...	...	...	...	181	...	181
Baluchistan	145	...	...	...	14	200	1	360	...	360
TOTAL	145	...	181	...	14	200	1	541	...	541

No. 62Z.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Mysore	503	...	...	...	...	...	...	503	...	503
Baluchistan	222	...	1	...	...	96	2	321	...	321
TOTAL	725	..	1	...	...	96	2	824	...	824

No. 62Aa.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvement to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	240	240	...	240
Baluchistan	...	...	...	...	35	...	...	6	41	...	41
TOTAL	...	...	...	...	35	...	...	246	281	...	281

No. 62Ab.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvement to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Petroleum oil wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	428	...	...	...	...	428	...	428
Baluchistan	...	...	...	...	6	...	...	...	6	...	6
TOTAL	...	...	...	428	6	...	...	...	434	...	434

No. 62Ac.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments, &c.	Secretariat Offices.	Land Revenue.	Circuit-houses not being Commissioners' courts.	Board of Revenue.	Political Agency.	Stamps and Stationery.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	...	...	...	...	...	583	...	...	...	8	...	...	...	...	...	...	...	...	...	...	591	...	591
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	57	...	...	...	873	8	...	...	...	...	466	1,404	...	1,404
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,239	...	...	...	...	...	...	...	...	...	7,239	...	7,239
TOTAL	...	...	...	...	...	...	...	...	...	583	...	...	...	65	7,239	...	...	873	8	...	...	...	...	466	9,234	...	9,234

No. 62Ad.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Stamps and Stationery.	Political Agency.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	591	...	...	...	...	...	...	...	785	1,376	...	1,376
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	478	...	...	...	1,521	...	...	...	...	...	3,184	5,183	...	5,183
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	439	...	...	...	...	...	...	...	...	...	439	...	439
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	478	439	591	...	1,521	...	...	...	...	...	3,969	6,998	...	6,998

No. 62Ae.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and Culverts.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Assam	...	...	...	...	...	...	...	...	...	1,991	1,991	...	1,991
Bengal	...	...	...	...	...	...	...	...	...	594	594	...	594
N.-W. P. and Oudh	...	...	23	...	127	...	...	49	...	112	311	...	311
Madras	1,113	...	...	...	...	257	...	...	...	...	1,370	...	1,370
TOTAL	1,113	...	23	...	127	257	...	49	...	2,697	4,266	...	4,266

No. 62Af.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and Culverts.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	1,811	...	...	...	...	530	...	...	...	2,033	4,374	...	4,374
N.-W. P. and Oudh	...	976	349	...	1,041	...	...	132	...	142	2,640	...	2,640
Madras	2,904	...	...	...	...	44	...	...	...	...	2,948	...	2,948
TOTAL	4,715	976	349	...	1,041	574	...	132	...	2,175	9,962	...	9,962

No. 62Ag.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	...	...	...	...	5,524	5,524	...	5,524
N.-W. P. and Oudh	...	...	...	107	...	...	...	...	3,645	3,752	...	3,752
Madras	...	...	...	22,349	4,058	...	...	...	...	26,407	...	26,407
Bombay	...	...	...	1,219	...	...	...	...	...	1,219	...	1,219
TOTAL	...	...	...	23,675	4,058	...	...	...	9,169	36,902	...	36,902

No. 62Ah.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENTS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	900	...	...	...	418	...	...	...	...	1,318	...	1,318
N.-W. P. and Oudh	40	...	...	882	...	...	...	...	6,757	7,679	...	7,679
Madras	47	...	...	35	...	...	...	...	...	82	...	82
Bombay	...	...	...	1,662	...	...	...	...	...	1,662	...	1,662
TOTAL	987	...	...	2,579	418	...	...	...	6,757	10,741	...	10,741

No. 62Ai.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Postal.	Administration.	Monuments and Antiquities.	Minor Departments.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Rajputana	...	...	...	...	...	...	10	...	...	...	10	...	10
Central India	...	...	...	...	...	50	...	...	...	...	50	...	50
Central Provinces	...	...	...	...	...	...	...	...	...	142	142	...	142
Upper Burma	...	...	...	...	...	...	10	823	...	...	833	...	833
Bengal	149	1,778	1,003	3,983	2,287	1,213	218	1,941	4,147	1,567	18,286	...	18,286
N.-W. P. and Oudh	...	...	13	...	...	...	2,692	834	...	168	3,707	...	3,707
Madras	...	21	...	...	...	...	3,350	4,178	496	5,385	13,430	...	13,430
Bombay	...	52	...	...	...	...	5,919	33	...	403	6,407	...	6,407
TOTAL	149	1,851	1,016	3,983	2,287	1,263	12,199	7,809	4,643	7,665	42,865	...	42,865

No. 62Aj.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Postal.	Administration.	Minor Departments.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Ecclesiastical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Rajputana	...	...	...	10	...	...	67	8	...	...	...	85	...	85
Central India	...	3	...	1	11	1	...	...	62	...	16	94	...	94
Central Provinces	...	...	...	...	...	...	...	...	...	...	120	120	...	120
Upper Burma	...	...	...	...	...	10	27	14	...	...	...	51	...	51
Lower Burma	...	...	...	...	...	...	1	...	...	...	...	1	...	1
Bengal	530	2,638	134	2,439	1,467	754	468	25	1,768	41	1,869	12,133	...	12,133
N.-W. P. and Oudh	...	...	...	...	...	23	5,884	273	...	...	138	6,318	...	6,318
Madras	2	32	...	...	...	...	625	1,368	418	...	4,815	7,260	...	7,260
Bombay	...	21	...	...	...	...	5,804	31	...	...	198	6,054	...	6,054
TOTAL	532	2,694	134	2,450	1,478	788	12,876	1,719	2,248	41	7,156	32,116	...	32,116

No. 62Ak.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Central India	...	...	...	...	6	...	...	...	...	...	6	...	6
Central Provinces	48	25	257	...	...	...	...	460	...	...	790	...	790
Upper Burma	...	...	...	2,786	960	4	25	262	...	137	4,174	...	4,174
Lower do.	...	...	...	1,049	1,609	44	165	73	...	65	3,005	...	3,005
Assam	...	...	...	...	...	...	...	...	...	25	25	...	25
Bengal	19,121	29,946	5,958	6,304	57,017	1,059	42	1,972	958	2,574	124,951	...	124,951
N.-W. P. and Oudh	36	754	724	352	1,995	36	...	149	...	323	4,369	...	4,369
Madras	35,669	7,264	1,310	8,205	11,858	731	...	1,766	151	*4,494	71,448	...	71,448
Bombay	230	1,378	270	3,793	3,583	38	...	6,140	...	311	15,743	...	15,743
TOTAL	55,104	39,367	8,519	22,489	77,028	1,912	232	10,822	1,109	7,929	224,511	...	224,511

* Contribution.

No. 62Al.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and OTHER WORKS OF COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Rajputana	...	...	20	...	...	...	...	4	...	...	24	...	24
Central India	33	...	...	...	17	...	...	1	...	...	51	...	51
Central Provinces	493	3,698	5,085	867	...	150	...	536	1,112	...	11,941	...	11,941
Upper Burma	...	...	...	1,021	648	...	...	59	...	72	1,800	...	1,800
Lower do.	...	...	...	2,617	845	5	103	202	...	52	3,824	...	3,824
Bengal	81,980	54,715	23,743	30,412	17,166	3,426	118	3,693	3,005	570	218,828	...	218,828
N.-W. P. and Oudh	29	14,077	10,226	3,196	1,377	106	...	715	...	68	29,794	...	29,794
Madras	166,431	31,364	29,893	24,980	3,840	630	420	859	1,790	...	260,207	...	260,207
Bombay	3,134	8,086	10,421	17,431	1,060	571	...	6,222	...	98	47,023	...	47,023
TOTAL	252,100	111,940	79,388	80,524	24,953	4,888	641	12,291	5,907	860	573,492	...	573,492

No. 62Am.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Central Provinces	...	...	...	659	11	...	...	...	670	...	670
Upper Burma	...	3,940	...	582	...	...	...	1,145	5,667	...	5,667
Lower do.	...	506	...	175	...	...	...	489	1,170	...	1,170
Bengal	2	...	...	8,431	902	...	...	1,463	10,798	...	10,798
N.-W. P. and Oudh	...	...	...	300	...	...	...	50	350	...	350
Madras	99	6,431	...	2,144	104	311	...	1,610	10,699	...	10,699
Bombay	...	...	...	27,787	...	...	...	992	28,779	...	28,779
TOTAL	101	10,877	...	40,078	1,017	311	...	5,749	58,133	...	58,133

No. 62An.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Rajputana	...	...	...	8	...	...	...	110	118	...	118
Central India	...	...	...	1	...	...	...	...	1	...	1
Central Provinces	150	12	24	984	4	...	...	...	1,174	...	1,174
Upper Burma	...	773	...	75	...	...	...	342	1,190	...	1,190
Lower do.	...	645	...	16	...	...	...	226	887	...	887
Bengal	...	...	...	2,268	289	60	...	561	3,178	...	3,178
N.-W. P. and Oudh	102	...	...	...	137	...	...	6	245	...	245
Madras	30	791	...	5,865	6	2,065	...	6,798	15,555	...	15,555
Bombay	...	...	...	14,201	17	...	...	1,140	15,358	...	15,358
TOTAL	282	2,221	24	23,418	453	2,125	...	9,183	37,706	...	37,706

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section L.—Army.

Revenue *Rx.* 864,320. Expenditure *Rx.* 23,419,111.

Major Head.	No. of Account	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Army—Effective	63	Abstract Account of Receipts and Charges	174	...	784,449	18,662,798
„ Non-Effective .	63	Ditto ditto . .	174	...	79,871	4,756,313
	63A	Detailed Account of Receipts . . .	176	864,320	...	...
	63B	Detailed Account of Charges . . .	179	23,419,111	...	...
	64	Statement of Established Strength . .	186	...	...	...
		Total .		...	864,320	23,419,111

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1893.

ARMY RECEIPTS.

Number of corresponding Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	England	Exchange on Receipts in England.	Total India and England.
			Rx.	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
	EFFECTIVE SERVICES.								
3	Regimental Pay, Allowances, and Charges	176	7,078	4,528	2,491	14,097	36	22	14,155
4	Commissariat Establishments, Supplies, and Services	176	342,120	43,303	26,750	412,173	...	...	412,173
5	Remount and Veterinary Establishments, Supplies, and Services	176	46,191	5,563	1,607	53 361	...	...	53,361
6	Clothing Establishments, Supplies, and Services	176	46,994	21,202	10,320	78,516	4,247	2,555	85,318
7	Barrack Establishments, Supplies, and Services	177	980	828	883	2,691	...	...	2,691
9	Medical Establishments, Supplies, and Services	177	8,306	14,470	7,725	30,501	...	...	30,501
10	Ordnance Establishments, Stores, and Camp Equipage	177	66,171	20,940	20,891	108,002	4,156	2,500	114,658
12	Education	177	1,177	77	51	1,305	...	...	1,305
13	Sea Transport Charges	178	2,340	1,081	1,399	4,820	29,371	17,670	51,861
14	Miscellaneous Services	178	13,780	3,469	1,177	18,426	...	...	18,426
	TOTAL EFFECTIVE SERVICES		535,137	115,461	73,294	723,892	37,810	22,747	784,449
	NON-EFFECTIVE SERVICES.								
16	Rewards for Military Services	178	3,396	45	42	3,483	...	...	3,483
18	Military Pensions to Natives	178	61	237	...	298	...	...	298
19	Widows' Pensions and Compassionate Allowances	178	36,625	12,778	12,967	62,370	8,566	5,154	76,090
	TOTAL NON-EFFECTIVE SERVICES		40,082	13,060	13,009	66,151	8,566	5,154	79,871
	TOTAL ARMY RECEIPTS . *Rx.*		575,219	128,521	86,303	790,043	46,376	27,901	864,320

ARMY CHARGES.

Number of Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND. Stores.	ENGLAND. Other Charges.	Exchange on Charges in England.	Total India and England.
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	£	*Rx.*	*Rx.*
1	Army and Garrison Staff	179	268,149	123,410	112,675	504,234	...	...	...	504,234
2	Administrative Staff	179	100,516	48,586	42,864	191,966	...	...	...	191,966
3	Regimental Pay, Allowances, and Charges	180	4,456,892	1,438,626	1,431,601	7,327,119	...	1,327,172	798,460	9,452,751
4	Commissariat Establishments, Supplies, and Services	180	2,064,769	954,953	644,337	3,664,059	42,567	...	25,610	3,732,236
5	Remount and Veterinary Establishments, Supplies, and Services	181	171,401	53,432	51,575	276,408	...	...	...	276,408
6	Clothing Establishments, Supplies, and Services	182	181,216	51,998	16,489	249,703	234,408	...	141,026	625,137
7	Barrack Establishments, Supplies, and Services	182	141,967	54,721	44,869	241,557	...	...	...	241,557
8	Administration of Martial Law	182	22,586	9,057	8,504	40,147	...	...	...	49,147
9	Medical Establishments, Supplies, and Services	182	393,751	154,604	130,445	678,800	50,482	4,613	33,147	767,042
10	Ordnance Establishments, Stores, and Camp Equipage	183	461,132	139,214	189,849	790,195	583,819	9,953	357,228	1,741,195
11	Ecclesiastical	183	16,475	5,790	5,866	28,131	...	...	...	28,131
12	Education	183	27,237	14,489	5,360	47,086	...	...	...	47,086
13	Sea Transport Charges	184	12,461	20,209	27,664	60,334	...	245,135	147,479	452,948
14	Miscellaneous Services	184	293,317	96,579	31,679	421,575	...	2,350	1,414	425,339
15	Volunteer Corps	184	78,153	50,858	31,624	160,635	...	...	...	160,635
			8,690,022	3,216,526	2,775,401	14,681,949	911,276	1,589,223	1,504,364	18,686,812
	UNADJUSTED EXPENDITURE	185	3,028	—21,999	—5,043	— 24,014	...	...	...	—24,014
	TOTAL EFFECTIVE SERVICES		8,693,050	3,194,527	2,770,358	14,657,935	911,276	1,589,223	1,504,364	18,662,798
							2,500,499			
	NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	184	12,668	1,753	968	15,389	...	19	11	15,419
17	Military Pensions to Europeans	185	47,914	44,620	18,934	111,468	...	2,295,025	1,380,746	3,787,240
18	Military Pensions to Natives	185	345,183	250,235	123,774	719,192	...	...	...	719,192
19	Widows' Pensions and Compassionate Allowances	185	10,185	9,699	5,280	25,164	...	93,252	56,103	174,519
20	Departmental Pensions	185	29,910	13,869	16,164	59,943	...	...	...	59,943
	TOTAL NON-EFFECTIVE SERVICES		445,860	320,176	165,120	931,156	...	2,388,297	1,436,860	4,756,313
	TOTAL ARMY CHARGES . *Rx.*		9,138,910	3,514,703	2,935,478	15 589,091	911,276	3,977,520	2,941,224	23,419,111
							4,888,796			

No. 63 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1893.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx*	*Rx.*
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	1,251	531	467	2,249
Unclaimed Balances of Deserters and others	23	1	15	39
Hutting Money	...	532	...	532
Miscellaneous	5,804	3,464	2,009	11,277
TOTAL IN INDIA . *Rx.*	7,078	4,528	2,491	14,097
IN ENGLAND:				
Discharge Purchase Money . . . . . £				36
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . *Rx*				22
TOTAL . *Rx.*				14,155
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	46,504	19,772	16,578	82,854
Sale of Malt Liquor	246 075	10.293	4,340	260,708
Sale of Rum	12,484	2,610	1,375	16,469
Recoveries on account of Dairy Farms	615	68	147	830
Value of Stores issued to other Departments	3,532	2,438	...	5,970
Miscellaneous	9,106	4,777	3,428	17,311
Recoveries on account of Table Money, etc., in Inland Steamers	48	183	...	231
Cattle Farms	2,298	68	...	2,366
Receipts on account of Kheddas	9,945	...	...	9,945
Sale of Transport Cattle	2,416	1,867	294	4,577
Sale of Ambulance Cattle	11	..	41	52
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, etc.	4,739	1,193	473	6,405
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, etc.	60	34	74	168
Receipts in connection with Grass Cultivation	4,287	...	...	4,287
TOTAL *Rx.*	342,120	43,303	26,750	412,173
RECEIPTS UNDER GRANT 5.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	12,707	67	...	12,774
Sale of Regimental Cast Horses	3,727	3,657	1,013	8,397
Sale of Chargers selected by Officers	4,100	1,816	186	6,102
Rent of Lands	280	...	115	395
Miscellaneous	25,377	23	293	25,693
TOTAL . *Rx.*	46,191	5,563	1,607	53,361
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Clothing, etc.	7,572	6,319	1,960	15,851
Sale of Necessaries	37,346	12,617	8,312	58,275
Hyderabad Contingent	...	356	...	356
Value of Stores issued to other Departments	1,618	1,526	...	3,144
Miscellaneous	458	384	48	890
TOTAL IN INDIA . *Rx.*	46,994	21,202	10,320	78,516
IN ENGLAND:				
Value of Clothing, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of sale of unserviceable Clothing and Necessaries . £				4,247
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . *Rx.*				2,555
TOTAL . *Rx.*				85,318

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1893—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Barrack and Hospital Furniture, Bedding, etc.	792	649	409	1,850
Recoveries for damaged or deficient Barrack Furniture, Utensils, etc.	166	50	280	496
Value of Stores issued to other Departments	...	42	...	42
Miscellaneous	22	87	194	303
TOTAL . Rx.	980	828	883	2,691
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	1,565	446	282	2,293
Stoppages for Men in Hospital	71	26	165	262
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	195	195
Value of Stores issued to other Departments	5,793	13,479	6,743	26,015
Miscellaneous	877	519	340	1,736
TOTAL . Rx.	8,306	14,470	7,725	30,501
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	47,950	11,843	22,042	81,835
Work executed in Manufacturing Departments	1	397	1	399
Value of Stores issued to other Departments	15,124	3,306	—4,169	14,261
Hyderabad Contingent	...	4,246	2,037	6,283
Miscellaneous	3,096	1,148	980	5,224
TOTAL IN INDIA . Rx.	66,171	20,940	20,891	108,002
IN ENGLAND:				
Value of accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of sale of unserviceable Military Stores, etc., Ordnance and Miscellaneous . £				4,156
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				2,500
TOTAL . Rx.				114,658
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	1	1	...	2
Receipts from Schools, etc.	1,168	76	51	1,295
Miscellaneous	8	...	...	8
TOTAL . Rx.	1,177	77	51	1,305

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1893—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 13.				
SEA TRANSPORT CHARGES.				
Table Money	716	536	226	1,478
Passage Money	43	43	47	133
Recoveries of Table Money, etc., in H. M.'s Indian Troopships	1,579	502	1,126	3,207
Miscellaneous	2	...	...	2
TOTAL IN INDIA . Rx.	2,340	1,081	1,399	4,820
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, recoveries on account of messing, etc. £			29,184	
Passage of Officers and Troops:				
Recoveries on account of messing "			187	
				29,371
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				17,670
TOTAL . Rx.				51,861
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	5,000	2,303	390	7,693
Fines and Penalties	...	1	7	8
Camp Exercise	...	140	...	140
Miscellaneous	8,780	1,025	780	10,585
TOTAL . Rx.	13,780	3,469	1,177	18,426
RECEIPTS UNDER GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Decorations and Medals	3,396	45	42	3,483
RECEIPTS UNDER GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Miscellaneous	61	237	...	298
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Military Service Family Pensions	36,625	12,778	12,956	62,359
(Artillery Charitable Fund Recoveries)	...	...	11	11
TOTAL IN INDIA . Rx.	36,625	12,778	12,967	62,370
IN ENGLAND:				
Subscriptions towards Indian Military Service Family Pensions . £				8,566
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				5,154
TOTAL . Rx.				76,090
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	575,219	128,521	86,303	790,043
IN ENGLAND . £				46,376
EXCHANGE . Rx.				27,901
TOTAL . Rx.				864,320

No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1893.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	25,955	11,687	14,727	52,369
Adjutant General's Department	25,183	10,030	11,440	46,653
Artillery Branch	8,886	2,106	1,807	12,799
Cavalry Branch	3,378	19	161	3,558
Musketry Inspection	13,325	4,312	5,410	23,047
Quarter Master General's Department	17,989	8,838	9,220	36,047
Quarter Master General's Department, Intelligence Branch	13,951	2,637	70	16,658
Gymnastic Instruction	1,896	102	1,830	3,828
Army Signalling	1,647	44	1,461	3,152
District Command and Staff	79,063	57,746	43,935	180,744
Garrison and Station Staff	34,095	15,036	9,799	58,930
Hill Sanitaria	17,753	2,687	5,637	26,077
Miscellaneous Depôts	...	4,455	6,812	11,267
Staff of Local Forces	9,793	...	...	9,793
Bazar Establishment	154	...	...	154
Station Conservancy	14,815	3,711	366	18,892
Staff, Miscellaneous	266	...	...	266
TOTAL . Rx.	268,149	123,410	112,675	504,234
GRANT 2.				
ADMINISTRATIVE STAFF.				
Personal Staff of Governor-General, Governors, and Lieutenant-Governors	7,573	3,045	4,263	14,881
Accountant General, Military Department	15,859	...	...	15,859
Controller of Military Accounts—				
Central Branch	13,977	4,956	4,563	23,496
Accounts Branch	8,591	2,559	3,611	14,761
Pay Branch	21,403	10,127	9,377	40,907
Commissariat Branch	18,763	6,548	7,433	32,744
Commissariat Branch, Rangoon	...	5,772	...	5,772
Ordnance and Clothing Branch	8,286	5,782	4,372	18,440
Circle Pay Offices	...	1,539	5,285	6,824
Pension Pay Offices and Pension Payments	1,143	6,622	2,351	10,116
Inspection, Special Duties and Probationers	4,748	1,046	942	6,736
Officers in charge, Treasure Chest	173	590	667	1,430
TOTAL . Rx.	100,516	48,586	42,864	191,966

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1893—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
European Army.				
Artillery	491,719	155,817	218,285	865,821
Cavalry	239,739	83,778	42,648	366,165
Engineers	4,442	694	978	6,114
Infantry	1,377,406	445,018	384,731	2,207,155
Invalid and Veteran Establishment	2,251	4,573	33	6,857
Staff Corps	6,095	2,758	922	9,775
General List, Cavalry	1,453	...	...	1,453
General List, Infantry	1,445	2,498	367	4,310
Unattached Officers	...	456	330	786
General Officers unemployed	1,203	3,107	11	4,321
Colonels' Allowances	1,605	1,381	650	3,636
Recruiting Rewards, etc.	1,477	1,435	5,985	8,897
Annual Grant-in-aid of Half-mounting	669	...	101	770
Hutting Money	872	70	14	956
Marching Batta	339	9	18	366
Postage Charges	3,087	804	687	4,578
Incidental charges of a regimental nature	4,703	1,441	1,075	7,219
Purchase of Books, etc.	...	43	80	123
	2,138,505	703,882	656,915	3,499,302
IN ENGLAND:				
Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India—				
For the year 1892-93 . . . £753,000				
In settlement of the years 1887-88 to 1891-92 . . . „ 212,458				
Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army Effective Accounts with the War Office . „ 1,308				966,766
Furlough Allowance of Officers of the Indian Service				256,654
Furlough Allowances of Officers of British Regiments serving in India				92,983
Advances to Regiments proceeding to India				6,047
Pay and Allowances during Voyage of Regiments returning from India				2,938
Outfit allowance to Officers on promotion to commissioned rank				200
Deferred Pay issued to Non-Commissioned Officers who took their discharge when on Furlough				356
Pay and Allowances of Second Lieutenants on appointment				1,228
			£	1,327,172
EXCHANGE ON CHARGES IN ENGLAND			Rx.	798,460
		TOTAL EUROPEAN ARMY	Rx.	5,631,734
Native Army.				
Artillery	36,565	55	12,278	48,898
Body-Guard	5,893	2,774	4,823	13,490
Cavalry	924,084	67,622	250,814	1,242,520
Sappers and Miners	39,988	48,365	27,250	115,603
Infantry	1,202,901	580,616	449,349	2,232,866
Hutting Money	11,189	11,988	4,993	28,170
Marching Batta	3,954	1,089	2,778	7,821
Incidental charges of a regimental nature	3,858	1,746	1,290	6,894
Kit Money for Recruits on enlistment	23,526	6,264	8,671	38,461
Annual Grant-in-aid of Half-mounting	25,304	12,155	9,145	46,604
Postage Charges	2,363	695	747	3,805
Reserve Forces.				
Pay-including good (conduct pay) of the men of the Garrison Reserve	181	69	53	303
Pay (including good-conduct pay) of the men of the active Reserve	37,567	1,295	2,453	41,315
Allowance for Road Expenses	1,014	11	42	1,067
TOTAL NATIVE ARMY. Rx.	2,318,387	734,744	774,686	3,827,817
TOTAL . INDIA	4,456,892	1,438,626	1,431,601	7,327,119
TOTAL . ENGLAND			£	1,327,172
TOTAL . EXCHANGE			Rx.	798,460
			TOTAL Rx.	9,452,751
GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Establishment.				
Supervising Staff	23,429	6,414	5,247	35,090
Executive Establishments	127,638	61,908	45,993	235,539
Subordinate Establishment	97,774	43,793	28,711	170,278
Ambulance Transport	23,380	16,103	7,248	46,731
Khedda Establishment and Charges	9,337	...	...	9,337
Cattle Farm (Hissar	2,973	...	...	2,973
Cattle Depôt (Hoonsoor)	...	845	...	845
Agent for Government Consignments, Calcutta	—*923*	...	...	—*923*
Carried over	283,608	129,063	87,199	499,870

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1893—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	283,608	129,063	87,199	499,870
GRANT 4—*contd.* COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES—*contd.*				
Supplies.				
Provisions for Europeans	399,519	196,105	150,322	745,946
Provisions for Natives	45,679	130,877	46,819	223,375
Compensation to Natives for dearness of Provisions	182,554	102,920	75,509	360,983
Compensation to Native Cavalry for dearness of Forage	24,287	...	46,978	71,265
Purchase of Reserve Stock	18,101	9,182	10	27,293
Malt Liquor purchased locally	251,916	11,480	7,302	270,698
Rum	3,400	...	14	3,414
Expenditure connected with Dairy Farms	1,043	318	796	2,157
Contingent Expenses	36	52	45	133
Services.				
Hire of Transport	33,232	90,780	5,558	129,570
Sea and Inland Water Charges	11,257	25,134	5,610	42,001
Railway Charges	272,065	59,246	87,248	418,559
Charges in connection with Grass Cultivation	49,514	597	88	50,199
Feed of Horses, Battery Mules, Yaboos, Ponies, Bullocks and Elephants	120,669	85,903	55,295	261,867
Purchase of Battery Bullocks and Elephant	...	...	123	123
Purchase and Repair of Gear for Battery Animals	178	309	228	715
Regimental Equipments and Camp Contingencies	6,619	2,311	1,815	10,745
Implements, Godown Furniture, and Contingencies	24,546	11,158	6,474	42,178
Freight Charges of Stores from England	245	94	22	361
Miscellaneous	21,536	3,425	24,466	49,427
Khedda Charges	2,901	...	...	2,901
Cattle Farm (Hissar)	6,861	...	5	6,866
Cattle Depôt (Hoonsoor)	...	1,286	...	1,286
Transport Branch.				
Depôt and Regimental:				
Purchase of Animals	21,579	11,231	4,881	37,691
Feed of Animals	131,603	69,369	25,202	226,174
Feed and Keep of Reserve Mules with Regiments and Batteries	2,022	...	...	2,022
Permanent Hired Transport	16,869	...	886	17,755
Purchase and Repair of Gear, Carts, and Equipments	31,767	11,409	7,640	50,816
Rent and Repairs of Buildings	85	5	...	90
Miscellaneous (including Clothing)	11,536	2,079	2,023	15,638
Ambulance Transport:				
Purchase of Animals	136	...	...	136
Feed of Animals	337	66	...	403
Purchase and Repair of Doolies, Gear, Carts, and Equipments	2,298	492	1,719	4,509
Miscellaneous (including Clothing)	109	62	60	231
Transport—Kashmir	86,662	...	...	86,662
TOTAL IN INDIA . Rx.	2,064,769	954,953	644,337	3,664,059
IN ENGLAND:			£	
Stores for India:				
Malt Liquor			17	
Commissariat			42,550	
				42,567
EXCHANGE ON CHARGES IN ENGLAND			Rx.	25,610
		TOTAL	Rx.	3,732,236
GRANT 5. REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Supervising Staff	3,107	...	6	3,113
Establishments (Depôts)	13,690	6,108	3,925	23,723
Veterinary Inspection	4,272	2,249	2,074	8,595
Station Veterinary Hospitals	15,193	7,495	6,297	28,985
Veterinary Schools	240	...	178	418
Remount Depôt, Garden Reach	2,454	...	...	2,454
Purchase of Remounts	84,344	23,239	26,362	133,945
Feed of Cattle and Remounts	23,856	8,972	7,280	40,108
Miscellaneous	24,245	5,369	5,453	35,067
TOTAL . Rx.	171,401	53,432	51,575	276,408

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1893—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 6. CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Superintending Establishments	4,819	3,919	9	8,747
Manufacturing and Store Establishment	3,342	2,237	3	5,582
Clothing Supplies and Services, Factories	113,137	21,947	2,326	137,410
Clothing Supplies and Services, Regimental	14,701	1,852	3,519	20,072
Compensation in lieu of Clothing	45,217	22,043	10,632	77,892
TOTAL IN INDIA . Rx.	181,216	51,998	16,489	249,703
IN ENGLAND:				
Stores for India:				
Clothing . £				234,408
EXCHANGE ON CHARGES IN ENGLAND . Rx.				141,026
TOTAL . Rx.				625,137
GRANT 7. BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	3,385	15	3,400
Subordinate Establishments	45,145	18,833	5,298	69,276
Barrack Furniture	...	9,906	...	9,906
Barrack Bedding	25,115	5,485	26,720	57,320
Lighting Charges	25,720	8,142	6,278	40,140
Miscellaneous	45,987	8,970	6,558	61,515
TOTAL . Rx.	141,967	54,721	44,869	241,557
GRANT 8. ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head-Quarters	5,229	35	...	5,264
Judge Advocate General's Department, Circles	6,030	5,130	4,383	15,543
Miscellaneous	11,327	3,892	4,121	19,340
TOTAL . Rx.	22,586	9,057	8,504	40,147
GRANT 9. MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments, Head-Quarters	10,457	...	13	10,470
Medical Establishments, Circle	...	5,770	6,005	11,775
Medical Establishments, Districts	226,460	92,187	79,756	398,403
Nursing Service	6,742	2,304	1,956	11,002
Army Hospital Corps	18,006	3,724	3,854	25,584
Medical Store Depôts	8,446	4,980	4,786	18,212
Followers' Hospitals	450	1,735	147	2,332
Miscellaneous	6,999	2,577	2,762	12,338
Medical Supplies	127,168	52,557	40,563	220,288
	404,728	165,834	139,842	710,404
Deduct—Value of Stores supplied to other Departments	*10,977*	*11,230*	*9,397*	*31,604*
TOTAL IN INDIA . Rx.	393,751	154,604	130,445	678,800
IN ENGLAND:			£	
Pay and Allowances of Surgeons on appointment, etc.			4,047	
Outfit allowance, passage to India, etc., of Lady Nurses on appointment			566	
Stores for India:				
Medical				4,613
			£	50,482
				55,095
EXCHANGE ON CHARGES IN ENGLAND . Rx.				33,147
TOTAL . Rx.				767,042

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1893—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Supervising Staff	21,769	5,266	5,842	32,877
Arsenals and Depôts	86,912	47,347	49,070	183,329
Manufacturing Establishments	117,359	21,137	49,074	187,570
Fort Armaments (including Harbour Defences, Bombay)	5,739	2,369	7,664	15,772
Local supplies of Stores for Arsenals and Depôts	55,576	33,562	25,088	114,226
Local supplies for Manufacturing Establishments	107,615	9,033	31,955	148,603
Repair of Harness and Saddlery with Corps	1,041	408	419	1,868
Freight Charges of Stores from England	3,290	746	3,643	7,679
Freight Charges of Stores from Port to Port	305	2,493	3,579	6,377
Gymnasia Stores and Apparatus	140	48	85	273
Army Signalling Stores and Equipment	579	449	621	1,649
Expenditure for annual practice, Field Train and Field Telegraph Stores and equipment of the Corps of Sappers and Miners	2,887	3,363	2,765	9,015
Miscellaneous	13,112	4,440	6,760	24,312
Purchase and Repair of Camp Equipage	53,620	7,416	11,660	72,696
Purchase of Line Gear, etc.	7,888	12,378	5,971	26,237
	477,832	150,455	204,196	832,483
Deduct—Value of Stores supplied to other Departments	*16,700*	*11,241*	*14,347*	*42,288*
TOTAL IN INDIA . Rx.	461,132	139,214	189,849	790,195
IN ENGLAND:			£	
Pay and expenses of Military Officers on special duty			4,596	
Pay and expenses of Military Officers under technical instruction			3,188	
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure			2,169	
				9,953
Stores for India:				
Ordnance and Miscellaneous				583,819
			£	593,772
EXCHANGE ON CHARGES IN ENGLAND			Rx.	357,228
			TOTAL . Rx.	1,741,195
GRANT 11.				
ECCLESIASTICAL (*a*)				
Chaplains to the Army (Presbyterian)	764	...	...	764
Chaplains to the Army (Roman Catholic)	15,711	5,790	5,866	27,367
TOTAL . Rx.	16,475	5,790	5,866	28,131
GRANT 12.				
EDUCATION.				
Army Schools (European Army)	6,913	3,019	2,190	12,122
Garrison Instruction	4,780	1,010	1,334	7,124
Lawrence Military Asylum	13,286	...	1,351	14,637
Lower Orphan Schools	401	...	...	401
Donations, etc., to Educational Institutions	1,857	10,460	485	12,802
TOTAL . Rx.	27,237	14,489	5,360	47,086

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 80.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1893—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SEA TRANSPORT CHARGES.				
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	11,615	19,880	13,016	44,511
Her Majesty's Indian Troop Ships	292	15	14,158	14,465
Medical Comforts, etc., to Troops proceeding by Sea	554	314	490	1,358
TOTAL IN INDIA . Rx.	12,461	20,209	27,664	60,334
IN ENGLAND:			£	
Indian Troop Service			237,407	
Passage of Officers and Troops, otherwise than in Troop Ships			7,728	
				245,135
EXCHANGE ON CHARGES IN ENGLAND . Rx.				147,479
TOTAL . Rx.				452,948
GRANT 14.				
MISCELLANEOUS SERVICES.				
Sub-Marine Mining	3,405	3,713	8,983	16,101
Examination of Military Officers in Native Languages	...	1,719	...	1,719
Miscellaneous	289,912	91,147	22,696	403,755
TOTAL IN INDIA . Rx.	293,317	96,579	31,679	421,575
IN ENGLAND:				
Pay and Expenses of Officers studying the Russian language . £				2,350
EXCHANGE ON CHARGES IN ENGLAND . Rx.				1,414
TOTAL . Rx.				425,339
GRANT 15.				
VOLUNTEER CORPS.				
Establishments and Charges	40,957	29,761	16,150	86,868
Capitation Grants	32,719	18,729	14,551	65,999
Miscellaneous	3,051	2,319	881	6,251
Volunteer Reserve Forces	1,426	49	42	1,517
TOTAL . Rx.	78,153	50,858	31,624	160,635
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	...	100	...	100
Victoria Cross	9	14	...	23
Annuities for Meritorious Services	46	13	...	59
Gratuities for Meritorious Services	11	7	8	26
Order of British India	3,451	904	596	4,951
Order of Merit	635	205	123	963
Annuities	164	72	58	294
Gratuities	293	163	145	601
Decorations and Medals	8,059	275	38	8,372
TOTAL IN INDIA . Rx.	12,668	1,753	968	15,389
IN ENGLAND:				
Cost of Medals . £				19
EXCHANGE ON CHARGES IN ENGLAND . Rx.				11
TOTAL . Rx.				15,419

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1893—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 17.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MILITARY PENSIONS TO EUROPEANS.				
Retired and Invalid Pensions	46,507	43,912	18,829	109,248
Wound Pensions	1,061	143	105	1,309
Gratuities	346	565	...	911
TOTAL IN INDIA . Rx.	47,914	44,620	18,934	111,468
IN ENGLAND:				
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India:				
			£	
For the year 1892-93			360,297	
In settlement of the year 1891-92			11,084	
			371,381	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service			1,881,360	
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments			27,539	
Compassionate Allowances of Officers removed from the Service, &c.			1,653	
Pensions of Non-Commissioned Officers and Soldiers			12,287	
Payment to the Representatives of Lord Clive, on account of their reversionary claim to the Capital of the late "Lord Clive's Fund"			806	
			£	2,295,026
EXCHANGE ON CHARGES IN ENGLAND			Rx.	1,380,746
			TOTAL . Rx.	3,787,240
GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Retired, Invalid, and Wound Pensions	313,203	220,266	108,590	642,059
Gratuities	1,311	706	4,671	6,688
Family Pensions	30,669	29,263	10,513	70,445
TOTAL . Rx.	345,183	250,235	123,774	719,192
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	7,336	9,206	4,422	20,964
Artillery Charitable Fund	3	...	197	200
Indian Military Service Family Pensions	1,553	301	615	2,469
Compassionate Allowances	1,293	192	46	1,531
TOTAL IN INDIA . Rx.	10,185	9,699	5,280	25,164
IN ENGLAND:				
Pensions of Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty			10,259	
Pensions of Widows and Families of Officers, &c., of the Indian Service			65,845	
Indian Military Service Family Pensions, towards which the Officers subscribed			17,148	
			£	93,252
EXCHANGE ON CHARGES IN ENGLAND			Rx.	56,103
			TOTAL . Rx.	174,519
GRANT 20.				
DEPARTMENTAL PENSIONS.				
Pensions	29,005	13,481	15,789	58,275
Gratuities	277	210	181	668
Compassionate Allowances	628	178	194	1,000
TOTAL . Rx.	29,910	13,869	16,164	59,943
UNADJUSTED EXPENDITURE.				
Issues to Military Department not brought to account	2,663	*—10,542*	934	*—6,945*
Transfers between Military Departments	*—13*	...	*—65*	*—78*
Unadjusted Expenditure charged to Advances	378	*—11,457*	*—5,912*	*—16,991*
TOTAL	3,028	*—21,999*	*—5,043*	*—24,014*
TOTAL EXPENDITURE, MILITARY DEPARTMENT:				
IN INDIA	9,138,910	3,514,703	2,935,478	15,589,091
IN ENGLAND			£	4,888,796
EXCHANGE ON PAYMENTS IN ENGLAND			Rx.	2,941,224
			TOTAL . Rx.	23,419,111

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1892-93.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
	No.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
European Army.												
Artillery	277	7,193	7,470	90	2,342	2,432	124	3,286	3,410	491	12,821	13,312
Cavalry	174	3,612	3,786	58	1,204	1,262	29	602	631	261	5,418	5,679
Engineers	*207	...	207	51	...	51	*35	...	35	*293	...	293
Infantry	957	32,496	33,453	319	10,824	11,143	261	8,856	9,117	1,537	52,176	53,713
Invalid and Veteran Establishment	4	2	6	5	22	27	2	...	2	11	24	35
Staff Corps	*431	...	431	220	...	220	*190	...	190	*841	...	841
General List, Cavalry	*11	...	11	12	...	12	*7	...	7	*30	...	30
General List, Infantry	*46	...	46	24	...	24	*17	...	17	*87	...	87
Unattached Officers	...	...	...	1	...	1	1	...	1	2	...	2
General Officers unemployed	21	...	21	14	...	14	4	...	4	39	...	39
Total European Army	2,128	43,303	45,431	794	14,392	15,186	670	12,744	13,414	3,592	70,439	74,031
	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Native Army.												
Artillery	25	2,955	2,980	...	227	227	8	596	604	33	3,778	3,811
Cavalry	258	16,545	16,803	32	1,968	2,000	72	4,552	4,624	362	23,065	23,427
Sappers and Miners	52	1,317	1,369	56	1,530	1,586	33	837	870	141	3,684	3,825
Infantry	598	62,155	62,753	288	28,001	28,289	234	22,416	22,650	1,120	112,572	113,692
Total Native Army	933	82,972	83,905	376	31,726	32,102	347	28,401	28,748	1,656	143,099	144,755
Total European and Native Army	3,061	126,275	129,336	1,170	46,118	47,288	1,017	41,145	42,162	5,248	213,538	218,786

*Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section L. L.—Special Defence Works.

Expenditure *Rx.* 458,060.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Special Defence Works	65	Expenditure	188	...	...	458,060
			Total .		...	458,060

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE on SPECIAL DEFENCE WORKS, for and to end of the Year 1892-93.

	Amount of estimate.	Amount expended: To end of previous year.	Amount expended: During the year.	Amount expended: To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
INDIA.				
DIRECTOR GENERAL OF MILITARY WORKS.				
COAST DEFENCES.				
Aden Defences	339,238	282,291	22,813	305,104
Bombay "	384,915	282,177	74,140	356,317
Karachi "	175,887	167,272	5,336	172,608
Rangoon "	187,427	134,846	39,345	174,191
Bengal "	147,273	124,912	5,815	130,727
Pontoon sheers for landing heavy guns in Bombay, Karachi and Aden	15,872	13,099	1,536	14,635
TOTAL COAST DEFENCES	...	1,004,597	148,985	1,153,582
FRONTIER DEFENCES.				
PUNJAB AND BALUCHISTAN.				
Improving the Bala Hissar, Peshawar	8,690	7,880	...	7,880
Defensible position, Jumrood	...	...	...	...
Water-supply, Jumrood	...	1	...	1
" Defensible Serai and Road Lundi Kotal	20,993	20,291	1,553	21,844
" Arsenal, and Defensible position, Rawalpindi	205,023	69,532	72,405	141,997
Defensible position, Attock	91,075	31,364	23,094	54,458
Improving water-supply at Ghazi Ghat	808	808	—88	720
Improvements to Ferozepore Arsenal Defences, etc.	44,523	43,159	204	43,363
Entrenched position and Block-houses for Railway Bridge at Sukkur	56,904	55,025	1,104	56,129
Block-houses for Railway Bridge over Sutlej near Bhawalpore	1,893	1,853	...	1,853
New Defensible Post, including accommodation at Mooltan	82,423	75,334	...	75,334
Block-houses for Railway Bridge over Chenab at Verawala	2,602	2,606	...	2,606
Bridge-head, Shirshah	197	197	...	197
Defences of Post, Loralai	2,685	2,330	...	2,330
Miri Defences and Quetta Arsenal	138,754	131,062	1,695	132,757
Sind-Peshin Railway Defences	9,311	7,923	21	7,944
Defensible position in front of Quetta	182,608	177,323	4,036	181,359
Storage of guns, ammunition, and tramway, Quetta	5,622	5,155	150	5,305
Accommodation for Ordnance Establishment, "	1,580	1,579	21	1,600
Staff Quarters, Peshin	1,182	1,134	...	1,134
Defences of Railway Bridge over Lora at Said Hamid	4,998	4,921	54	4,975
Chaman Post and Depôt for Stores	20,793	19,888	790	20,678
Defences, Khojak Tunnel	15,245	14,962	149	15,111
Targets for Experiments at Pur	1,322	1,044	...	1,044
Communications, Peshin	203,508	203,115	...	203,115
TOTAL FRONTIER DEFENCES	...	878,486	105,248	983,734
ARMAMENTS.				
Aden Defences	249,046	154,839	1,947	156,786
Other than for Aden:—				
Coast Defences	1,338,876	1,186,526	147,220	1,333,746
Frontier Defences	493,811	70,712	7,416	78,128
TOTAL ARMAMENTS		1,412,077	156,583	1,568,660
TOTAL WORKS AND ARMAMENTS		3,295,160	410,816	3,705,976
Deduct—Chargeable to Ordinary Military Works Grant		(a)150,409	...	150,409
		3,144,751	410,816	3,555,567
ESTABLISHMENT		316,669	45,174	361,843
TOOLS AND PLANT		29,987	3,101	33,088
SUSPENSE		(b)—29,676	—1,804	—31,480
PROFIT AND LOSS		106	...	106
TOTAL SPECIAL DEFENCE WORKS		(b)3,461,837	457,287	3,919,124
Deduct—Amount recovered from Home Government on account of moiety of expenditure in Aden		*83,638*	*3,984*	*87,622*
		(b)3,378,199	453,303	3,831,502
Deduct further—Payments by Secretary of State brought to account in India		(b)*1,045,611*	*123,362*	*1,168,973*
Exchange thereon		(b)*432,074*	*74,218*	*507,102*
		(b)1,478,585	197,580	1,676,165
NET OUTLAY IN INDIA		1,899,614	255,723	2,155,337
EXPENDITURE IN ENGLAND—				
On moiety, Aden Defences		83,237	11,316	94,553
" Armaments		880,680	94,261	974,941
" Other Stores, etc., for India		65,511	20,755	86,266
		1,029,428	126,332	1,155,760
EXCHANGE ON EXPENDITURE IN ENGLAND		428,362	76,005	504,367
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS		3,357,404	458,060	3,815,464

	Rx.
(a) Aden Defences	45,675
Bombay "	11,036
Karachi "	9,875
Rangoon "	16,118
Bengal "	2,108
Sukkur "	3,924
Ferozepore Arsenal	20,486
Defensible Post, Mooltan	41,187
	150,409

(b) Differs from the closing balances at end of 1891-92 owing to the inclusion of an adjustment made in the Accountant General's Auxiliary account on account of that year.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section M.—Provincial.

Expenditure *Rx.* 177,359.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Adjustment on account of Provincial Services.	66	Provincial Balances	190	2,312,063		
	67	Local Balances	191	1,773,480		
	68	Provincial and Local Surpluses and Deficits	192	...	...	177,359
		Total .				177,359

No. 66.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES for the Year ended 31st March 1893.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	205,434	777,205	5,641	988,280	790,427	14,217	804,644	183,636	...	21,798
Burma	381,217	2,029,955	4,181	2,415,353	1,967,369	125	1,967,494	447,859	66,642	...
Assam	135,905	565,719	25,577	727,201	562,981	18,979	581,960	145,241	9,336	...
Bengal	235,343	4,244,556	...	4,479,899	4,119,362	135,020	4,254,382	225,517	...	9,826
N.-W. Provinces and Oudh	512,431	3,253,041	80	3,765,552	3,020,270	249,603	3,269,873	495,679	...	16,752
Punjab	277,068	1,697,884	43,673	2,018,625	1,846,977	630	1,847,607	171,018	...	106,050
Madras	419,071	2,966,806	55,432	3,441,309	3,090,404	90,915	3,181,319	259,990	...	159,081
Bombay	407,011	4,045,747	14,371	4,467,129	4,012,675	71,331	4,084,006	383,123	...	23,888
TOTAL . Rx.	2,573,480	19,580,913	148,955	22,303,348	19,410,465	580,820	19,991,285	2,312,063	75,978	337,395

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1893.

	Opening Balance.	Receipts.		Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements.		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Funds Surpluses, excluding Debt.	Incorporated Local Funds Deficits, excluding Debt.
		Revenues as per Account No. 8.	Transfers between Provincial and Local.				Expenditure as per Account No. 8.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	13,020	13,867	(a)185	14,052	...	27,072	13,318	(a) 185	13,503	...	13,503	13,569	549	...
Central Provinces	84,151	108,585	14,217	122,802	6,691	213,644	116,816	5,641	122,457	7,238	129,695	83,949	345	...
Burma	104,408	165,040	125	165,165	410	269,983	131,547	4,181	135,728	295	136,023	133,960	29,437	...
Assam	28,709	77,921	18,979	96,900	6	125,615	95,909	25,577	121,486	43	121,529	4,086	...	24,586
Bengal	260,198	573,265	(b)135,790	709,055	283,257	1,252,510	709,673	(a)770	710,443	252,471	962,914	289,596	...	1,388
N.-W. Provinces and Oudh	85,444	825,067	249,603	1,074,670	946	1,161,060	1,051,216	80	1,051,296	1,299	1,052,595	108,465	23,374	...
Punjab	193,689	412,403	(c)1,036	413,439	3,148	610,276	371,144	(c)44,079	415,223	2,600	417,823	192,453	...	1,784
Madras	504,989	1,208,177	(d)91,342	1,299,519	463,038	2,267,546	1,176,858	(d)55,859	1,232,717	457,520	1,690,237	577,309	66,802	...
Bombay	381,356	450,847	(e)100,459	551,306	2,923	935,585	516,498	(e)43,499	559,997	5,495	565,492	370,093	...	8,691
TOTAL . Rx.	1,655,964	3,835,172	611,736	4,446,908	760,419	6,863,291	4,182,979	179,871	4,362,850	726,961	5,089,811	1,773,480	120,507	36,449

(a) Represents transfers from one Local Fund to another.
(b) Includes Rx. 770 on account of transfers from one Local Fund to another.
(c) Includes Rx. 406 on account of transfers from one Local Fund to another.
(d) Includes Rx. 427 on account of transfers from one Local Fund to another.
(e) Includes Rx. 29,128 on account of transfers from one Local Fund to another.

No. 68.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1893.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses, as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES. Increase of Balance.	PROVINCIAL AND LOCAL DEFICITS. Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	549	549	...	...	...	549	...
Central Provinces	...	345	345	21,798	...	21,798	...	21,453
Burma	66,642	29,437	96,079	...	...	...	96,079	...
Assam	9,336	...	9,336	...	24,586	24,586	...	15,250
Bengal	...	...	...	9,826	1,388	11,214	...	11,214
N.-W. Provinces and Oudh	...	23,374	23,374	16,752	...	16,752	6,622	...
Punjab	...	...	...	106,050	1,784	107,834	...	107,834
Madras	...	66,802	66,802	159,081	...	159,081	...	92,279
Bombay	...	...	...	23,888	8,691	32,579	...	32,579
TOTAL . Rx.	75,978	120,507	196,485	337,395	36,449	373,844	103,250	280,609
							177,359	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Section N.—Expenditure not charged to Revenue.

Expenditure *Rx.*3,986,290.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Capital Expenditure on Railways and Irrigation Works not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary) . . .	194	...	...	...
	70	State Railways—Construction . .	196	...	...	3,455,199
	70A	Detailed Account of East Indian Railway	198	838,549	...	...
	70B	" " Eastern Bengal Railway . .	199	4,380	...	...
	70C	" " Oudh and Rohilkhand Railway .	200	*—46,996*	...	...
	70D	" " North-Western Railway . .	201	117,567	...	...
	70E	" " South Indian Railway . .	202	*—202,614*	...	...
	71	Irrigation Works—Construction .	203	...	...	531,091
Redemption of Liabilities.	72	Capital Charge involved in Redemption of Liabilities	205	...	...	...
General Public Works Statements.	73	Details of Expenditure on Establishment	206	1,691,347	...	...
	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs	210	...	...	...
	74A	Details and distribution of Expenditure on Tools and Plant . . .	212	...	...	...
				TOTAL .	...	3,986,290

No. 69.—SUMMARY of CAPITAL EXPENDITURE

[Rx. 1 is recorded for every 10 rupees, in respect of

Years.	CONSTRUCTION.*									No. of Items.
	Railways.				Irrigation.				Total. Construction.	
	India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.		
1	2	3	4	5	6	7	8	9	10	
	Rx.	£	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	
Prior to 1867-68	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334	1
1867-68 . .	594	...	...	594	213,519	...	...	213,519	214,113	2
1868-09 . .	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600	3
1869-70 . .	113,229	79,213	2,495	194,937	850,895	1,092,409	34,412	1,983,716	2,178,653	4
1870-71 . .	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503	5
1871-72 . .	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6
1872-73 . .	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221	7
1873-74 . .	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120	8
1874-75 . .	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074	9
1875-76 . .	2,449,790	743,639	81,652	3,275,081	1,176,296	4,269	469	1,181,034	4,456,115	10
1876-77 . .	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363	11
1877-78 . .	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290	12
1878-79 . .	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581	13
1879-80 . .	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756	14
1880-81 . .	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708	15
1881-82 . .	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063	16
1882-83 . .	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790	17
1883-84 . .	2,907,115	769,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650	18
1884-85 . .	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617	19
1885-86 . .	3,584,157	1,787,175	562,551	5,933,883	756,352	6,594	2,076	765,022	6,698,905	20
1886-87 . .	3,711,856	1,321,074	496,810	5,529,740	655,103	2,009	755	657,867	6,187,607	21
1887-88 . .	757,670	1,109,027	466,024	2,332,721	617,023	6,919	2,907	626,849	2,959,570	22
1888-89 . .	70,184	772,021	359,214	1,201,419	533,034	4,357	2,027	539,418	1,740,837	23
1889-90 . .	1,368,937	997,588	447,667	2,814,192	456,063	1,963	881	458,907	3,273,099	24
1890-91 . .	1,513,544	1,072,357	350,394	2,936,295	569,183	7,306	2,387	578,876	3,515,171	25
1891-92 . .	2,203,339	864,309	375,337	3,442,985	817,735	10,676	4,636	833,047	4,276,032	26
1892-93 . .	3,121,990	1,034,073	622,486	4,779,155	587,353	9,391	5,650	602,394	5,381,549	27
TOTAL .	50,858,646	20,277,812	5,512,824	76,649,282	25,401,317	3,045,525	476,255	28,923,097	105,572,379	

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £634,157. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes Rx. 10,675 in respect to

‡ The difference between the figures shewn in this column and those in columns 4 and 8 in respect of the years prior to 1884-85, is the Exchange on Rx. 2,187 in respect

(*a*) Is made
Bengal
Madras
Bombay

(*b*) Consists of Survey outlay to the following
Palanpur
Lucknow
Mari

MEMORANDUM of Distribution of CAPITAL EXPENDITURE on STATE RAILWAY

	India, General.	Central Provinces.	Burma.	Assam.
STATE RAILWAYS.				
India . . . . *Rx.*	1,031,287	*—33,137*	323,822	*—29,466*
Deduct—Charged to Revenue *Rx.*	...	...	...	*4,179*
" " Famine *Rx.*	...	.	...	...
Net—India . . . *Rx.*	1,021,287	*—33,137*	323,822	*—33,645*
England . . . £	348,849	8,012	109 493	...
Exchange . . . *Rx.*	210.273	4,960	65,250	...
TOTAL . *Rx.*	1,590,409	*—20,165*	498,565	*—33,645*
IRRIGATION AND NAVIGATION.				
India . . . . *Rx.*	...	...	...	...
England . . . £	...	...	...	...
Exchange . . . *Rx.*	...	...	...	...
TOTAL . *Rx.*	...	...	...	...

on RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange."]

No. of Items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS. — Charged against Revenue. — Famine Insurance. — Railways	Famine Insurance. — Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Exchange prior to 1884-85. ‡	Total charged against Revenue.	Not charged against Revenue.	Total Construction.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	11	12	13	14	15	16	17	18	19=10—18	20=10	21	22=20+21
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	*—5,736*	...	*—5,736*	219,849	214,113	...	214,113
3	...	...	...	...	...	*—1,853*	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	...	...	835	737	*—58,057*	36,907	*—19,578*	2,198,231	2,178,653	...	2,178,653
5	...	...	...	2,239	*—11,808*	*—17,197*	3,459	*—23,307*	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	*—14,487*	4,178	5,581	5,584	1,628,474	1,034,058	...	1,634,058
7	...	...	..	20,618	*—5,755*	15,164	16,625	46,652	2,184,569	2,231,221	...	2,231,221
8	...	...	...	21,633	17,776	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	4,478,074
10	...	...	...	9,934	19,746	74,750	81,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,303
12	...	...	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	*—645*	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	...	2,293,615	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,300	4,633,363
17	*—129,101*	263,443	259,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,461	283,217	102,929	6,018	*—264,922*	299	150,810	904,812	3,958,838	4,863,650	566,201	5,429,911
19	946,457	253,046	...	...	263,501	...	...	1,463,004	4,226,613	5,689,617	1,314,746	7,004,363
20	589,000	186,807	...	...	632,055	15,679	...	1,423,541	5,275,364	6,698,905	1,086,045	7,784,950
21	200,000	107,979	...	23,558	183,077	2,509	...	517,123	5,670,484	6,187,607	4,914,546	11,102,153
22	...	91,006	...	...	80,945	2,795	...	174,746	2,784,824	2,959,570	...	2,959,570
23	...	70,537	...	907	22,401	8,991	...	102,836	1,638,001	1,740,837	10,336,049	12,076,886
24	...	71,457	...	14,760	4,974	8,518	...	99,709	3,173,390	3,273,099	..	3,273,099
25	...	74,392	...	59,324	*—4,812*	20,635	...	149,539	3,365,632	3,515,171	4,692,557	8,207,728
26	484,795	77,931	...	(*b*)24,621	163,233	25,452	...	776,032	3,500,000	4,276,032	...	4,276,032
27	984,469	60,793	...	...	339,487	(*a*)10,510	...	1,395,259	3,986,290	5,381,549	...	5,381,549
	4,316,632	1,676,057	4,215,076	417,375	2,670,588	5,790,300	1,894,293	20,980,321	84,592,058	105,572,379	33,553,451	139,125,830

and South-Eastern Railway is included in the following years: under India in 1868-69, Rx. 202,388; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.
R1,06,750 Debt incurred in India.
cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and of Irrigation Works.
up thus :—

Canals .	3,832
" .	2,472
" .	4,206
	1,,510

extent brought on to construction account :—

Deesa . . . "	196
Rai Bareli . . "	4,625
Attock . . . "	19,800
	24,621

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES during 1892-93.

Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
— 346,028	163,086	383,042	1,584,141	45,249	3,121,996
...	...	...	*293,127*	*42,181*	*339,487*
...	...	...	*984,469*	...	*984,469*
—346,028	163,086	383,042	306,545	3,068	1,798,040
85,116	126,822	356,381	...	...	1,034,673
49,319	75,941	216,743	...	...	622,486
—211,593	365,849	956,166	306,545	3,068	3,455,199
38,059	37,070	260,967	164,315	21,378	521,789
2,427	...	3,381	...	...	5,808
1,460	...	2,034	...	...	3,494
41,946	37,070	266,382	164,315	21,378	531,091

N.—Exp. not charged to Revenue.

No. 70.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

Provinces and Railways.	No. of Railways.	Expenditure during the year. Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	Exchange.	Deduct: Receipts on Capital Account.	Deduct: Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.	Net Total.
India, General.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
East Indian	1	838,796	40,310	...	16,996	392	57,161	838,549
Rajputana-Malwa	2	26,984	...	24,415	...	...	...	51,399
Holkar	3	1,609	...	...	...	...	...	1,609
Godhra-Rutlam	4	383,917	22,434	227,323	...	325	...	633,349
Palanpur-Dessa	5	18,047	480	...	...	7,296	...	(a) 11,237
Bhopal	6	26,981	...	...	...	...	...	26,981
Store-keeper for State Railways	7	...	...	15,943	...	48	...	15,895
Expenditure in England for Stores purchased and remaining unappropriated	8	...	...	11,390	...	...	...	11,390
Central Provinces.								
Wardha Coal	9	649	...	...	...	...	...	649
Warora Colliery	10	−10,226	− 3	27,401	...	...	...	992
Umaria Colliery	11	3,460	...	301	...	...	...	3,761
Bilaspur-Etawah	12	...	...	...	...	...	...	...
Nagpur-Chhattisgarh Depreciation Account	13	8,106	...	...	...	1	33,672	−25,567
Burma.								
Burma	14	31,927	−299	...	...	...	8,371	23,257
Mu Valley	15	324,362	52,595	71,827	...	1,096	...	447,688
Meiktila Branch	16	25,892	1,728	...	...	...	...	27,620
Assam.								
Assam-Bengal	17	6,488	−6,558	−33,636	...	−61	...	−33,645
Jorhat	18	3,962	...	...	...	...	230	3,732
Cherra-Companyganj	19	495	...	...	...	48	...	447
Bengal.								
Eastern Bengal system	20	115,974	...	...	...	82	26,396	89,496
Barsoi-Kissengunj	21	44,340	1,264	...	...	5	...	45,599
Patna-Gya	22	−395,214	−23,987	...	−15,810	...	...	−435,011
Tirhoot	23	97,162	14	27,601	...	−24	...	124,801
Nalhati	24	−29,464	−3,000	−3,632	−1,186	−804	...	−36,478
Ranaghat-Bhagwangola	25	...	...	...	...	...	...	...
North-Western Provinces and Oudh.								
Oudh and Rohilkhand	26	16,455	...	...	...	1	36,159	−19,705
Cawnpore-Achneyra	27	6,923	...	...	...	...	...	6,923
Lucknow Rae-Bareli-Benares	28	75,419	6,208	45,184	...	2	...	126,809
Bareilly-Rampur-Moradabad	29	138,692	13,477	99,817	...	164	...	251,822
Lucknow-Bareilly	30	...	...	...	...	...	...	...
Punjab.								
North-Western	31	349,595	11,850	83,988	...	200	...	445,233
Peshawar Railway Reserve	32	...	...	1,026	...	...	...	1,026
Frontier Railways Reserve Material	33	...	662	29,398	...	...	...	30,060
Mushkaf-Bolan	34	290,568	25,084	...	...	861	47,640	267,151
Mari-Attock	35	172,185	10,759	28,225	...	72	...	211,097
Sind-Pishin, Petroleum Operations	36	1,273	...	137	...	1	...	1,409
Rewari-Ferozepore	37	190	...	...	...	...	...	190
Madras.								
South Indian	38	−192,208	−34,645	24,239	...	...	...	−202,614
Bellary-Kistna	39	158	87	...	...	...	...	245
Bezvada Extension	40	481	...	...	...	...	...	481
Mayavaram-Mutupet	41	51,836	8,020	31,848	...	−198	...	91,902
Guntakal-Hindupur	42	458,054	51,364	...	...	−11	48,920	460,509
East Coast	43	1,295,565	81,116	...	...	2,035	141,028	1,233,618
Vizagapatam-Raipur	44	...	...	...	...	...	...	...
Bombay.								
Southern Mahratta	45	...	...	...	...	...	...	...
Dhond-Manmad	46	9,661	...	...	...	...	6,593	3,068
Hyderabad-Umarkot	47	38,610	3,874	...	...	3	300	42,181
Total Construction of State Railways		4,237,704	246,660	712,795	...	11,534	406,470	4,779,155

Deduct—Amount charged to the Ordinary Grant	Construction of Railways charged to Revenue	339,487
	Famine Relief and Insurance	984,469
		3,455,199
Net—Charged to State Railways—Construction	India Rx.	1,798,040
	England £	1,034,673
	Exchange Rx.	622,486
	Total Rx	3,455,199

(a) Outlay during the year . . . . . Rx. 18,533
Deduct—
Contribution by Palanpur Durbar . . . . . „ 7,296
Net State Outlay . 11,237

on the CONSTRUCTION of STATE RAILWAYS during, and to end of, the Year 1892-93.

TOTAL EXPENDITURE TO 31ST MARCH 1893.								
Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	No. of Railways.	REMARKS.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
3,425,247	112,474	482,149	16,996	4,036,866	*1,000,487*	3,036,379	1	†*See* Account No. 70A.
7,971,384	503,501	425,123	372,686	9,332,694	*16,332*	9,316,362	2	
1,157,544	135,405	...	17,410	1,310,359	*4,095*	1,306,264	3	
014,792	37,151	272,715	...	924,658	*405*	924,253	4	
18,243	486	...	...	18,729	*7,296*	11,433	5	Represents amount contributed by the State for Construction Rx. 188,548 and Survey Charge Rx. 6,057.
195,016	...	...	...	195,016	*411*	194,605†	6	
2,596	...	54,037	...	56,633	*251*	56,382	7	
...	...	102,153	...	102,153	...	102,153	8	
438,472	45,259	...	19,092	502,823	*4,054*	498,769	9	
133,166	104	22,141	1,204	156,615	*181*	156,434	10	
89,724	6,628	7,422	6	103,780	*10*	103,770	11	
7,473	...	...	42	7,515	*1*	7,514	12	
35,704	...	14,027	...	49,731	*1*	49,730	13	
4,674,978	368,481	102,194	125,061	5,270,714	*17,100*	5,253,614	14	
1,188,354	157,808	185,140	...	1,531,302	*2,569*	1,528,733	15	
26,773	2,058	...	...	28,831	...	28,831	16	
14,223	...	8	...	14,231	...	14,231	17	
73,328	4,125	1,758	...	79,211	*312*	78,899	18	
67,265	10,784	...	...	78,049	*219*	77,830	19	
6,113,981	477,285	194,740	167,753	6,953,759	*124,558*	6,829,201	20	*See* Account No. 70B.
131,333	1,691	...	...	133,024	*5*	133,019	21	
...	...	...	...	...	...	...	22	
2,239,130	136,556	40,877	78,469	2,495,032	*9,129*	2,485,903	23	
...	...	...	...	...	...	...	24	
27,703	2,568	...	...	30,271	*27*	30,244	25	
153,097	...	185,220	...	338,317	*330,207*	8,110	26	*See* Account No. 70C.
1,062,678	61,944	...	36,548	1,161,170	*6,231*	1,154,939	27	
100,295	9,000	54,004	...	163,299	*10*	163,289	28	
154,595	15,983	100,056	...	270,634	*186*	270,448	29	
478,221	30,058	...	4,215	513,094	*980*	512,114	30	
27,344,741	1,872,093	1,123,037	945,588	31,285,459	*733,775*	30,551,684	31	*See* Account No. 70D.
...	...	36,776	...	36,776	...	36,776	32	
...	2,455	378,609	40,884	421,948	...	421,948	33	
369,625	33,519	47,158	...	452,302	*1,119*	451,183	34	
242,617	16,383	40,083	...	299,083	*72*	299,011	35	
10,856	...	3,526	...	14,382	*1*	14,381	36	
1,127,448	73,612	...	80,939	1,281,999	*947*	1,281,052	37	
2,267,666	221,484	390,904	24,236	2,904,290	*386,517*	2,517,773	38	*See* Account No. 70E.
1,130,357	157,354	322,934	49,109	1,659,754	*2,001*	1,657,753	39	
130,651	11,727	...	...	142,378	*225*	142,153	40	
76,128	16,152	70,896	...	163,176	...	163,176	41	
514,670	60,301	908	...	575,879	...	575,879	42	
2,274,868	194,698	387,308	...	2,856,874	*2,771*	2,854,103	43	
24,505	...	...	...	24,505	*1*	24,504	44	
34,178	7,147	13,262	20,151	74,738	*22,031*	52,707	45	
966,921	77,498	158	65,699	1,110,276	*1,572*	1,108,704	46	
152,713	10,291	42	...	163,046	*4*	163,042	47	
67,263,259	4,936,663	5,059,365	2,066,088	79,325,375	*2,676,093*	76,649,282		
						6,404,531		
						4,403,243		
						65,841,508		
						41,715,638		
						18,896,099		
						5,229,771		
						65,841,508		

N.—Exp. not charged to Revenue.

No. 70A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY during, and to end of, the Year 1892-93.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
Total	£	...	12,043,440	12,043,440
Capital Outlay incurred since purchase of Line:				
Overdrawn Capital to 31st December 1879	Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses	"	2,153	16,460	18,613
Land	"	8,904	96,876	105,780
Formation	"	70,530	41,769	112,299
Bridge-work	"	150,311	363,771	514,082
Fencing	"	19,581	12,133	31,714
Ballast and Permanent-way	"	428,713	596,338	1,025,051
Stations and Buildings	"	89,008	517,676	606,684
Plant	"	11,913	92,205	104,118
Ferries, etc.	"	30,205	12,154	42,359
Rolling-stock	"	27,757	494,580	522,337
General Charges	"	40,310	72,164	112,474
Suspense Account	"	*−57,161*	539,310	482,149
Exchange	"	16,996	...	16,996
Collieries Block	"	*−279*	77,962	77,683
Total Debt and Capital Outlay of the Line	Rx.	838,941	15,241,365	16,080,306
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, &c., made over to the new Undertaking	Rx.	...	*82,217*	*848,751*
(2) Stores made over to the new Undertaking	"	...	*766,534*	
(3) Sale-proceeds of surplus stores and dismantled buildings	"	*392*	*151,344*	*151,736*
Total Deductions		*392*	*1,000,095*	*1,000,487*
Capital Outlay	Rx.	838,549	14,241,270	15,079,819
Deduct—Charged in England	£	...	*12,032,765*	*12,032,765*
Net Outlay in India	Rx.	838,549	2,208,505	3,047,054

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1892-93.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debenture and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent Debenture Stock	£	...	108	108
TOTAL	£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1884	Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses	"	223	45,450	45,673
Land	"	3,412	397,372	400,784
Formation	"	3,063	455,179	458,242
Bridge-work	"	3,310	1,016,842	1,020,152
Fencing	"	2,059	150,715	152,774
Ballast and Permanent-way	"	63,303	1,826,208	1,889,511
Stations and Buildings	"	14,764	866,519	881,283
Plant	"	—53	175,430	175,377
Ferries, etc.	"	—35	152,995	152,960
Rolling-stock	"	25,928	868,849	894,777
General Charges	"	...	477,285	477,285
Suspense Account	"	—26,396	221,136	194,740
Exchange	"	...	167,753	167,753
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	89,578	8,433,965	8,523,543
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	Rx.	...	*72,788*	*72,788*
(2) Other Capital Receipts	"	*82*	*51,688*	*51,770*
Total Deductions		*82*	*124,476*	*124,558*
CAPITAL OUTLAY	Rx.	89,496	8,309,480	8,398,985*
Deduct—CHARGED IN ENGLAND	£	*85,116*	*3,482,855*	*3,567,971*
NET OUTLAY IN INDIA	Rx.	4,380	4,826,634	4,831,014

* NOTE.—The following lines comprise the Eastern Bengal system:—

	Rx.
Eastern Bengal	3,936,898
Northern "	2,428,222
Dacca	670,049
Assam-Behar	1,266,565
Kaunia-Dhurla	97,251
TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND	8,398,985

N.—Exp. not charged to Revenue.

No. 70C.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1892-93.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	£	...	1,885,000	1,885,000
Purchase of the property of the Company	£	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	£	...	3,415,000	3,415,000
TOTAL	£	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	Rx	...	...	...
Land	"	*—1,652*	*—2,570*	*—4,222*
Formation	"	153	3,165	3,318
Bridge-work	"	*—1,187*	17,429	16,242
Fencing	"	...	1,912	1,912
Ballast and Permanent-way	"	*—2,857*	26,986	24,129
Stations and Buildings	"	10,547	55,437	65,984
Plant	"	...	*—10,167*	*—10,167*
Rolling-stock	"	11,451	44,450	55,901
General Charges	"	...	...	...
Suspense Account	"	*—36,159*	221,379	185,220
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	*—19,704*	10,694,070	10,674,366
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	Rx	...	*330,205*	*330,205*
(2) Other Capital Receipts	"	*1*	*1*	
Total Deductions	*Rx.*	*1*	*330,206*	*330,207*
CAPITAL OUTLAY	Rx.	*—19,705*	10,363,864	10,344,159
Deduct—CHARGED IN ENGLAND	£	*27,291*	*10,477,743*	*10,505,034*
NET OUTLAY IN INDIA	Rx.	*—46,996*	*—113,879*	*—160,875*

BENGAL SECRETARIAT LIBRARY

No. 70D.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the YEAR 1892-93.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SCINDE, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621
TOTAL	£			
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1885	Rx.	...	287,047	287,047
Capital Account: Preliminary Expenses	"	720	308,689	309,409
Land	"	14,430	232,904	247,334
Formation	"	75,525	4,320,001	4,395,526
Bridge-work	"	138,998	7,028,300	7,167,298
Fencing, etc.	"	4,083	329,012	333,095
Ballast and Permanent-way	"	44,961	7,772,828	7,817,789
Stations and Buildings	"	53,260	2,281,105	2,334,365
Plant	"	4,147	797,310	801,457
Ferries	"	—29,776	91,876	62,100
Rolling-stock	"	43,247	3,530,189	3,573,436
General Charges	"	11,850	1,860,243	1,872,093
Electric Telegraph	"	...	15,885	15,885
Capital Advance and Store Advance Account	"	83,988	1,039,049	1,123,037
Exchange	"	...	945,588	945,588
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	445,433	35,751,647	36,197,080
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking	Rx.	...	*483,665*	*483,665*
(2) Stores made over to the new Undertaking	"			
(3) Other receipts on Capital Account	"	*200*	*249,910*	*250,110*
Total Deductions	Rx.	*200*	*733,575*	*733,775*
CAPITAL OUTLAY	Rx.	445,233	35,018,072*	35,463,305
Deduct—CHARGED IN ENGLAND	£	*327,666*	*12,273,964*	*12,601,630*
NET OUTLAY IN INDIA	Rx.	117,567	22,744,108	22,861,675

NOTE—The following lines comprise the North-Western system:—

	Rx.
Punjab Northern, Northern and Southern Sections, to close of 1884-85	7,635,235
Sind-Pishin, Southern Section, ditto	1,413,143
" Darwaza-Quetta, to close of 1887-88	253,305
Sind-Sagar, Eastern Section, ditto	214,942
Bolan temporary line ditto	268,651
Sind-Pishin Main Line to close of 1889-90	4,826,849
Sind-Sagar, Western Section, to close of 1889-90	2,137,354
Bolan High Level Line ditto	137,869
Indus Valley State Railway to close of 1884-85	7,591,163
Sutlej Bridge (Ferozepore) to close of 1887-88	523,875
Ferozepore Tramway	13,372
Chenab Bridge to end of 1890-91	398,282
Jammu-Kashmir ditto	26,572
Mianwali-Mari Branch	116,028
Chaman Extension	1,540,890
Amritsar-Pathankote	561,034
Scinde, Punjab and Delhi Railway:—	
Overdrawn Capital	287,047
Redemption of Annuities	4,911,621
Combined Outlay of the North-Western system from 1885-86 to 1892-93	2,606,073
TOTAL CAPITAL OUTLAY IN INDIA AND ENGLAND	35,463,305

* Includes Mianwali-Mari Branch to end of 1891-92	116,028
" Chaman Extension ditto	1,540,890
" Amritsar-Pathankote ditto	561,034
	2,217,952

N.—Exp. not charged to Revenue.

No. 70E.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of the Year 1892-93.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557 *Less*—Capital deposited by the New Company 1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
Total	£	...	4,692,557	4,692,557
Capital Outlay incurred since purchase of Line:				
Capital Account: Preliminary Expenses	Rx.	*—2,905*	50,850	47,945
Land	"	1,274	36,608	37,882
Formation	"	*—27,474*	326,988	299,514
Bridge-work	"	*—118,005*	742,904	624,899
Fencing	"	968	20,347	21,315
Ballast and Permanent-way	"	*—93,898*	741,711	647,813
Stations and Buildings	"	25,655	139,296	164,951
Plant	"	*—1,384*	41,088	39,704
Rolling-stock	"	22,626	359,335	381,961
General Charges	"	*—34,645*	256,129	221,484
Electric Telegraph	"	935	747	1,682
Suspense Account	"	24,239	366,665	390,904
Exchange	"	...	24,236	24,236
Total Debt and Capital Outlay of the Line	Rx.	*—202,614*	7,799,461	7,596,847
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	Rx.	...	*386,517*	*386,517*
(2) Other Capital Receipts	"			
Total Deductions		...	*386,517*	*386,517*
Capital Outlay	Rx.	*—202,614*	7,412,944	7,210,330
Deduct—Charged in England	£	...	*5,364,149*	*5,364,149*
Net Outlay in India	Rx.	*—202,614*	2,048,795	1,846,181

No. 71.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS DURING, AND TO END OF, THE YEAR ENDED 31ST MARCH 1893.

Provinces and Canals.	Expenditure during the year.							Total Expenditure to 31st March 1893.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MAJOR IRRIGATION WORKS.															
Imperial.															
Bengal.															
Orissa Project	31,657	6,101	318	—1,748	36,328	7	36,321	1,809,220	452,555	202,392	14,631	26,803	2,505,601	8,617	2,496,984
Midnapore Canal	...	...	...	...	...	...	...	535,330	192,518	91,699	...	9,480	829,027	3,156	825,871
Tidal Canal	3,382	255	195	...	3,832	...	3,832	159,224	53,592	12,100	...	2,279	227,195	93	227,102
Sone Project	8,131	1,843	576	—4,709	5,841	216	5,625	1,866,955	518,547	213,297	12,256	5,224	2,616,279	37,444	2,578,835
	43,170	8,199	1,089	—6,457	46,001	223	45,778	4,370,729	1,217,212	519,488	26,887	43,786	6,178,102	49,310	6,128,792
Less—Ordinary Outlay on Midnapore and Hidgellee Tidal Canals	3,382	255	195	...	3,832	...	3,832	32,929	8,727	7,786	...	...	49,442	1	49,441
Total	39,788	7,944	894	—6,457	42,169	223	41,946	4,337,800	1,208,485	511,702	26,887	43,786	6,128,660	49,309	6,079,351
N.-W. Provinces and Oudh.															
Ganges Canal	11,270	2,261	147	—2,691	10,987	17	10,970	2,309,156	378,690	24,821	16,505	9	2,729,181	16,245	2,712,936
Lower Ganges Canal	18,484	4,023	261	—1,866	20,902	139	20,763	2,469,530	487,171	196,345	28,748	962	3,182,756	40,431	3,142,325
Agra Canal	2,820	648	42	—1,086	2,424	...	2,424	671,803	148,526	33,725	4,722	99	858,875	4,788	854,087
Eastern Jumna Canal	2,186	419	27	281	2,913	...	2,913	268,667	52,024	2,863	4,415	...	327,569	47	327,922
Total	34,760	7,351	477	—5,362	37,226	156	37,070	5,719,156	1,066,411	257,754	54,390	1,070	7,098,781	61,511	7,037,270
Punjab.															
Western Jumna Canal	8,172	1,871	123	1,586	11,752	6	11,746	834,388	228,256	12,300	4,979	...	1,079,923	1,028	1,078,895
" " Sirsa Branch	72,228	15,118	1,618	—2,778	86,186	93	86,093	192,634	46,662	6,303	7,980	...	253,579	161	(c)253,418
Bari Doâb Canal	21,945	5,057	276	—2,092	25,186	...	25,186	1,266,321	284,097	50,361	8,632	...	1,609,411	1,696	1,607,715
Sirhind Canal	12,861	2,506	—241	—1,633	13,493	2	13,491	2,542,640	762,721	326,649	24,364	274	3,656,648	17,613	3,639,035
Lower Sohag and Para Canal	...	...	...	—169	—169	...	—169	50,975	15,167	682	465	...	67,289	8	67,281
Chenab Canal	105,556	22,336	3,546	21,121	152,559	3	152,556	835,931	140,632	40,977	41,300	...	1,058,840	833	1,058,007
Sidhnai Canal	—8	—2	...	256	246	...	246	70,112	20,479	2,225	750	...	93,566	22	93,544
Jhelum Canal	...	23	...	...	23	...	23	174	734	6	...	...	914	...	914
	220,754	46,909	5,322	16,291	289,276	104	289,172	5,793,175	*1,498,748	439,503	88,470	274	7,820,170	21,361	7,798,809
Less—Outlay from Contributions by Native States on Sirhind and Sirsa Canals and ordinary outlay on other works	21,857	4,445	264	—3,734	22,832	42	(a)22,790	998,482	340,204	120,627	3,991	...	1,463,304	6,900	(b) (c) 1,456,404
Total	198,897	42,464	5,058	20,025	266,444	62	266,382	4,794,693	1,158,544	318,876	84,479	274	6,356,866	14,461	6,342,405
Carried forward	273,445	57,759	6,429	8,206	345,839	441	345,398	14,851,649	3,433,440	1,088,332	165,756	45,130	19,584,307	125,281	19,459,026

(a) Consists of the following expenditure:—

Contributional Outlay, Sirhind Canal	Rx. —2,118
" " Sirsa Canal	" 24,908
Total	Rx. 22,790

(b) Difference between this figure, and the outlay to date of last year *plus* outlay in 1892-93, is due to Survey outlay on the Lower Sohag and Para, Chenab and Sidnai canals added to Capital Account in previous years now deducted as outlay from Revenues.

(c) Rx 17 added to outlay to date on account of outlay from Contributions.

*N.—Exp. not charged to Revenue.

No. 71.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year ended 31st March 1893—*continued.*

Provinces and Canals.	Expenditure during the Year.							Total Expenditure to 31st March 1892.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	273,445	57,759	6,429	8,206	345,839	441	345,398	14,851,649	3,433,440	1,088,332	165,756	45,130	19,584,307	125,281	19,459,026
Madras.															
Godávári Delta System	125	15	25	...	165	...	165	805,595	197,006	83,096	...	498	1,091,195	93	1,091,102
Kistna Delta System	24,666	5,367	1,372	...	31,405	746	30,659	769,218	183,375	52,356	...	593	1,005,942	1,519	1,004,423
Pennér Anicut System	6	1	...	...	7	...	7	128,720	31,789	2,786	...	...	163,295	1	163,294
Cauvery Delta System	...	...	...	...	...	...	...	130,954	30,783	3,942	...	125	165,804	198	165,606
Srivaikuntham System	...	...	...	...	...	...	...	105,068	29,019	1,053	...	...	135,140	37	135,103
Sangam System	1,773	361	—262	...	1,872		1,872	242,005	47,815	11,676	...	17	301,513	5	301,508
Kurnool Canal	2,017	455	...	...	2,472	23	2,449	1,780,231	455	...	...	408,091	2,188,777	22,256	2,166,521
Barúr Tank Project	228	52	...	...	280	...	280	31,634	7,282	688	...	...	39,654	2	39,652
Periyár Project	99,012	22,506	10,029	...	131,547	192	131,355	306,938	80,193	61,816	...	...	508,947	733	508,214
	127,827	28,757	11,164	...	167,748	961	166,787	4,360 413	607,717	222,413	...	409,724	5,600,267	24,844	5,575,423
Less—Outlay on Kurnool Canal charged to minor works	2,017	455	...	...	2,472	...	2 472	2,017	455	...	...	...	2,472	...	2,472
Total	125,810	28,302	11,164	...	165,276	961	164,315	4,358,396	607,262	222,413	...	409,724	5,597,795	24,844	5,572,951
Bombay.															
Desert Canal	199	50	...	...	249	...	249	98,812	22,102	1,428	...	...	122,342	4	122,338
Bégari Canal	...	...	...	...	...	...	...	139,106	22,990	467	...	...	162,563	2	162,561
Eastern Nara Works	14,335	3,584	135	...	18,054	...	18,054	428,648	106,418	4,589	...	...	539,055	18	539,637
Hathmati Canal	...	...	...	...	...	...	...	38,363	9,952	906	...	...	49,221	129	49,092
Pravara River Works—Lakh Canal	41	—8	...	...	—49	...	—49	26,425	6,871	1,948	...	...	35,244	20	35,224
Kádvá River Works	21	4	...	...	25	...	25	53,636	13,864	1,697	...	...	69,197	14	69,183
Krishna Canal	915	183	...	...	1,098	...	1,098	67,009	14,130	168	...	...	81,307	...	81,307
Lower Panjhra River Works	10	...	...	...	10	...	10	36,060	7,339	323	...	...	43,722	4	43,718
Ekruk Tank	...	...	...	...	...	...	...	100,709	21,251	971	...	...	122,931	119	122,812
Mutha Canals	3,224	996	...	...	4,220	...	4,220	508,296	93,389	11,745	...	...	613,430	1,217	612,213
Unherwah Canal	1,582	395	...	...	1,977	...	1,977	29,509	5,603	48	...	...	35,160	...	35,160
Total	20,245	5,204	135	...	25,584	...	25,584	1,526,573	323,909	24,250	...	...	1,874,772	1,527	1,873,245
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	89	5	94	...	94
Total Construction	419,500	91,265	17,728	8,206	536,699	1,402	535,297	20,736,618	4,364,611	1,335,035	165,845	454,859	27,056,968	151,652	26,905,316
Deduct—Amount spent on Construction from Ordinary Revenues on Works in Bombay	3,214	992	...	...	4,206	...	4,206	...	...	...	...	...	...	...	5,448,582
GRAND TOTAL	416,286	90,273	17,728	8,206	532,493	1,402	531,091	...	...	...	...	...	...	...	21,456,734a
Divisible under—															
India							Rx. 521,789							Rx.	17,943,203
England							£ 5,808							£	3,040,188
Exchange							Rx. 3,194							Rx.	473,343

(a) Difference between this figure, and that arrived at by adding outlay of 1892-93 to the progressive figure to close of 1891-92 is explained in foot-note (b) at preceding page.

No. 72.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1892-93.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity .	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity . . . . . Rx. .	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL .	...	12,043,440	12,043,440
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase . . .	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL . £	...	1,569,784	1,569,784
SCINDE, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity . £	...	4 911,621	4,911,621
OUDH AND ROHILKHUND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase		3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
SOUTH INDIAN RAILWAY.			
Purchase of the property of the Company . . £ 4,197,557 *Less* Capital deposited by New Company . . „ *1,000,000*	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock, ditto ditto ditto .	...	425,000	425,000
TOTAL . £	...	4,692,557	4,692,557
Grand Total . £	...	33,553,451	33,553,451

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding INDIA,

PARTICULARS.		BUILDINGS AND ROADS.					RAJPUTANA.			No. of Items.
		Director-General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Buildings and Roads.	Irrigation.	TOTAL.	
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
DIRECTION.										
Chief Engineer and Secretariat.										
Director-General and Assistant	1	11,569		...	...	...	...	...	...	1
Chief Engineer and Assistants	2	...		...	...	...	...	...	...	2
Upper Subordinates and Lower Subordinates and Petty Establishment	3	...		...	...	...	...	...	...	3
Office Establishment	4	6,753	3,059	...	...	...	...	...	...	4
Travelling Allowances	5	1,310		...	...	...	...	...	...	5
Office Expenses	6	1,424		...	...	...	...	...	...	6
Local Allowances	7	...		...	...	...	...	...	...	7
Accountants	8	152		...	...	...	...	...	...	8
TOTAL . Rx.	9	21,208	3,059	...	...	...	...	...	...	9
Superintending Engineers.										
Superintending Engineers and Assistants	10	19,882	...	...	...	...	2,104	...	2,104	10
Upper and Lower Subordinates	11	...	...	...	...	...	...	...	...	11
Office and Petty Establishment	12	6,710	...	177	...	...	1,345	...	1,345	12
Travelling Allowances	13	1,582	...	6	...	...	357	...	357	13
Office Expenses	14	1,947	...	10	...	...	334	...	334	14
Local Allowances	15	172	...	...	...	...	...	...	...	15
Famine Relief Works	16	...	...	...	...	...	...	...	...	16
TOTAL . Rx.	17	30,293	...	193	...	...	4,140	...	4,140	17
TOTAL DIRECTION . Rx.	18	51,501	3,059	193	...	...	4,140	...	4,140	18
CONSTRUCTION.										
Engineer Establishment, consisting of Executive and Assistant Engineers	19	78,382	2,565	1,177	...	...	3,750	...	3,750	19
Upper Subordinates, consisting of Sub-Engineers, Supervisors and Overseers	20	36,206	1,009	633	...	1,288	1,801	...	1,801	20
Lower Subordinates, consisting of Sub-Overseers and Sub-Surveyors	21	10,272	1,014	242	...	...	1,440	...	1,440	21
Petty Establishment	22	8,380	408	72	...	...	216	...	216	22
Office ditto	23	25,255	907	463	...	...	1,867	...	1,867	23
Medical ditto	24	...	...	...	...	...	...	...	...	24
Local Allowances	25	5,747	...	...	...	...	...	...	...	25
Travelling Allowances	26	14,789	1,037	597	...	...	1,287	...	1,287	26
Office Expenses	27	7,778	170	105	...	...	485	...	485	27
Special Allowances	28	...	...	...	...	...	...	...	...	28
Accountants	29	7,127	318	224	...	...	1,205	...	1,205	29
House-rent	30	659	...	...	...	...	...	...	...	30
Irrigation Establishment		...	...	...	...	...	...	...	...	
TOTAL CONSTRUCTION . Rx.	31	194,595	7,428	3,513	...	1,288	12,051	...	12,051	31
ACCOUNTS.										
Examiners and Deputy and Assistant Examiners	32	3,322	...	...	...	...	873	...	873	32
Accountants	33	3,698	...	200	...	...	348	...	348	33
Clerks and Office Servants	34	4,367	...	...	...	...	598	...	598	34
Travelling Allowances	35	786	...	...	...	...	58	...	58	35
Office Expenses	36	620	...	...	...	...	99	...	99	36
Local Allowances	37	...	...	...	...	...	...	...	...	37
Famine Relief Works	38	...	...	...	...	...	...	...	...	38
TOTAL ACCOUNTS . Rx.	39	12,793	...	200		...	1,976	...	1,976	39
COLLECTION OF REVENUE	40	...	...	...	...	...	...	62	62	40
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	41	...	...	...	...	...	...	...	...	41
SPECIAL ESTABLISHMENT FOR SURVEYS	42	...	...	...	...	...	...	...	...	42
BARRACK DEPARTMENT	43	19,283	...	...	...	...	170	...	170	43
TOTAL AMOUNT AUDITED . Rx.	44	278,172	10,487	3,906	...	1,288	18,337	62	18,399	44
Add—Charges of other Departments and of previous year disbursed during the year	45	26,305	3	21	610	...	304	7,692	7,996	45
TOTAL . Rx.	46	304,477	10,490	3,927	610	1,288	18,641	7,754	26,395	46
Deduct—Amounts charged to other Provinces and Departments, and charges not paid during the year	47	*41,997*	*1,083*	*—21*	...	...	*12,938*	...	*12,938*	47
GRAND TOTAL . Rx.	48	262,480	9,407	3,948	610	1,288	5,703	7,754	13,457	48

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1893.

Railways.)

No. of Items.	GENERAL. Baluchistan. Buildings and Roads.	Baluchistan. Irrigation.	Baluchistan. Total.	Total. Buildings and Roads.	Total. Irrigation.	Total. Total.	Central Provinces. Buildings and Roads.	Burma. Upper. Buildings and Roads.	Burma. Upper. Irrigation.	Burma. Upper. Total.	Burma. Lower. Buildings and Roads.	Burma. Lower. Irrigation.	Burma. Lower. Total.	Assam. Buildings and Roads.	Carried forward. Buildings and Roads.	Carried forward. Irrigation.	Carried forward. Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.
1	...	...	...		...		...	...	...	...	...	...	...	...		...	
2	...	...	...		...		...	...	...	...	5,838	...	5,838	3,466		...	
3	...	...	...		...		...	...	...	...	...	...	...	...		...	
4	...	...	...	24,267	...	24,267	...	...	...	.	4,990	...	4,990	1,601	41,911	...	41,911
5	...	...	...		...		...	...	...	...	183	...	183	169		...	
6	...	...	...		...		...	...	...	...	542	...	542	265		...	
7	...	...	...		...		...	...	...	...	281	...	281	309		...	
8	...	...	...		...		...	...	...	...	...	...	...	...		...	
9	...	...	...	24,267	...	24,267		...	...	...	11,834	...	11,834	5,810	41,911	...	41,911
10	2,039	...	2,039	24,025	...	24,025	2,816	2,263	...	2,263	7,313	...	7,313	1,230	37,647	...	37,647
11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	986	...	986	9,218	...	9,218	2,696	1,459	...	1,459	3,681	...	3,681	552	17,606	...	17,606
13	120	...	120	2,065	...	2,065	337	214	...	214	783	...	783	222	3,621	...	3,621
14	125	...	125	2,416	...	2,416	610	248	...	248	707	...	707	99	4,080	...	4,080
15	31	...	31	203	...	203	...	202	...	202	389	...	389	33	827	...	827
16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	3,301	...	3,301	37,927	...	37,927	6,459	4,386	...	4,386	12,873	...	12,873	2,136	63,781	...	63,781
18	3,301	...	3,301	62,194	...	62,194	6,459	4,386	...	4,386	24,707	...	24,707	7,946	105,692	...	105,692
19	3,944	...	3,944	89,818	...	89,818	9,870	30,550	...	30,550	14,642	...	14,642	11,377	156,257	...	156,257
20	1,184	192	1,376	42,121	192	42,313	4,839	13,123	...	13,123	11,023	...	11,023	7,633	78,739	192	78,931
21	622	...	622	13,590	...	13,590	2,549	5,316	...	5,316	3,301	...	3,301	2,278	27,034	...	27,034
22	2,175	196	2,371	11,251	196	11,447	229	413	...	413	425	...	425	1,507	13,825	196	14,021
23	2,386	...	2,386	30,878	...	30,878	3,233	9,989	...	9,989	5,694	...	5,694	5,743	55,537	...	55,537
24	...	...	...	...	...	...	95	212	...	212	...	...	...	...	307	...	307
25	...	...	...	5,747	...	5,747	...	9,225	...	9,225	4,531	...	4,531	3,820	23,323	...	23,323
20	2,119	78	2,197	19,829	78	19,907	3,640	11,756	...	11,756	6,314	...	6,314	5,498	47,037	78	47,115
27	805	11	816	9,343	11	9,354	1,008	2,972	...	2,972	1,204	...	1,204	1,512	16,039	11	16,050
28	1,293	...	1,293	1,293	...	1,293	...	...	...	...	...	...	...	...	1,293	...	1,293
29	584	...	584	9,458	...	9,458	1,276	2,616	...	2,616	1,760	...	1,760	1,753	16,863	...	16,863
30	...	...	...	659	...	659	...	..	...	—	...	...	...	..	659	...	659
	...	...	...	...	...	...	...	2,195	...	2,195	...	..	...	...	2,195	...	2,195
31	15,112	477	15,589	233,987	477	234,464	26,739	88,367	...	88,367	48,894	...	48,894	41,121	439,108	477	439,585
32	...	...	...	4,195	...	4,195	516	...	...	...	3,270	...	3,270	1,884	9,865	...	9,865
33	...	...	...	4,246	...	4,246	375	...	...	...	1,981	...	1,981	1,352	7,954	...	7,954
34	...	...	...	4,965	...	4,965	1,317	...	...	...	3,851	...	3,851	1,385	11,518	...	11,518
35	...	...	...	844	...	844	94	...	...	...	457	...	457	247	1,642	...	1,642
36	...	...	...	719	...	719	124	...	...	...	529	...	529	158	1,530	...	1,530
37	...	...	...	...	...	...	...	...	...	...	812	...	812	527	1,339	...	1,339
38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
39	...	...	...	14,969	...	14,969	2,426	...	...	...	10,900	...	10,900	5,553	33,848	...	33,848
40	...	...	...	...	62	62	...	...	...	...	...	571	571	...	...	633	633
41	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
42	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
43	...	...	...	19,453	...	19,453	...	...	...	...	...	...	...	...	19,453	...	19,453
44	18,413	477	18,890	330,603	539	331,142	35,624	92,753	...	92,753	84,501	571	85,072	54,620	598,101	1,110	599,211
45	3,470	7	3,477	30,713	7,699	38,412	6	17,191	23,966	41,157	876	12,762	13,638	35	48,821	44,427	93,248
46	21,883	484	22,367	361,316	8,238	369,554	35,630	109,944	23 966	133,910	85,377	13,333	98,710	54,655	646,922	45,537	692,459
47	3,499	78	3,577	59,496	78	59,574	1,637	24,135	...	24,135	30,537	...	30,537	2,011	117,816	78	117,894
48	18,384	406	18,790	301,820	8,160	309,980	33,993	85,809	23,966	109,775	54,840	13,333	68,173	52,644	529,10[illegible]	45,459	574,[illegible]

N.—Exp. not charg to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS of the

(Excluding

PARTICULARS.	No. of Items.	Brought forward. Buildings and Roads.	Brought forward. Irrigation.	Brought forward. Total.	Bengal. Buildings and Roads.	Bengal. Irrigation.	Bengal. Total.	North-Western Provinces and Oudh. Buildings and Roads.	North-Western Provinces and Oudh. Irrigation.	North-Western Provinces and Oudh. Total.	No. of Items.
DIRECTION.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Chief Engineer and Secretariat.											
Share of Secretariat Establishment	1		...		...	...	...	...	...	...	1
Director-General and Assistant	2		...		...	...	...	...	...	...	2
Chief Engineer and Assistants	3		...		8,053	...	8,053	4,640	5,240	9,880	3
Upper and Lower Subordinates and Petty Establishment	4		...		...	...	...	...	...	...	4
Office Establishment	5	41,911	...	41,911	10,190	...	10,190	4,992	3,448	8,440	5
Travelling allowances	6		...		633	...	633	707	635	1,342	6
Office expenses	7		...		1,512	...	1,512	1,314	1,411	2,725	7
Presidency and local allowances	8		...		901	...	901	...	...	...	8
Presidency house-rent	9		...		221	...	221	...	...	...	9
Accountants	10		...		...	...	...	...	...	...	10
TOTAL . Rx.	11	41,911	...	41,911	21,510	...	21,510	11,653	10,734	22,387	11
Superintending Engineers.											
Superintending Engineers and Assistants	12	37,647	...	37,647	2,895	5,313	8,208	5,341	6,222	11,563	12
Upper and Lower Subordinates	13	...	...	...	...	...	...	...	...	...	13
Office and Petty Establishments	14	17,606	...	17,606	2,124	3,310	5,434	1,037	2,447	4,384	14
Travelling allowances	15	3,621	...	3,621	785	630	1,415	807	610	1,417	15
Office expenses	16	4,080	...	4,080	385	410	795	294	621	915	16
Local allowances	17	827	...	827	...	28	28	...	...	...	17
Presidency house-rent	18	...	...	...	...	77	77	...	...	...	18
Famine Relief Works	19	...	...	...	...	...	...	...	...	...	19
TOTAL . Rx.	20	63,781	...	63,781	6,189	9,768	15,957	8,379	9,900	18,279	20
TOTAL DIRECTION . Rx.	21	105,692	...	105,692	27,699	9,768	37,467	20,032	20,634	40,666	21
CONSTRUCTION.											
Irrigation Establishment	22	2,195	...	2,195							22
Engineer Establishment, consisting of Executive and Assistant Engineers	23	156,257	...	156,257	9,448	22,537	31,985	23,999	34,271	58,270	23
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	24	78,739	192	78,931	7,302	11,548	18,850	13,831	5,883	19,714	24
Lower Subordinates	25	27,034	...	27,034	1,577	7,855	9,432	4,530	7,596	12,126	25
Petty Establishment	26	13,825	196	14,021	968	3,336	4,304	1,860	7,087	8,947	26
Office ditto	27	55,537	...	55,537	3,990	9,703	13,693	14,248	8,217	22,465	27
Medical ditto	28	307	...	307	425	688	1,113	...	830	830	28
Presidency and local allowances	29	23,323	...	23,323	809	327	1,136	...	...	...	29
Travelling allowances	30	47,037	78	47,115	4,399	10,897	15,296	14,213	12,011	26,224	30
Presidency house-rent	31	659	...	659	287	156	443	...	...	...	31
Office expenses	32	16,039	11	16,050	885	2,452	3,337	2,424	3,001	5,425	32
Special charges and allowances	33	1,293	...	1,293	...	..	...	...	...	...	33
Boat-bridges and Ferries	34	...	...	...	...	...	...	...	...	...	34
Contribution to canal establishment in Ferozepore District	35	...	...	...	...	...	...	...	...	...	35
Accountants	36	16,863	...	16,863	1,331	2,125	3,456	...	2,761	2,761	36
TOTAL CONSTRUCTION . Rx.	37	439,108	477	439,585	31,421	71,624	103,045	75,105	81,657	156,762	37
ACCOUNTS.											
Examiners, and Deputy and Assistant Examiners	38	9,865	...	9,865	3,169	...	3,169	1,557	1,246	2,803	38
Accountants	39	7,954	...	7,954	2,508	...	2,508	647	774	1,421	39
Clerks and office servants	40	11,518	...	11,518	3,083	...	3,083	2,323	1,863	4,186	40
Travelling allowances	41	1,642	...	1,642	382	...	382	164	172	336	41
Office expenses	42	1,530	...	1,530	256	...	256	177	180	357	42
Local allowances	43	1,339	...	1,339	307	...	307	...	...	...	43
Presidency house-rent	44	...	...	...	392	...	392	...	...	...	44
Famine Relief Works	45	...	...	...	...	...	...	...	...	...	45
TOTAL ACCOUNTS . Rx.	46	33,848	...	33,848	10,097	...	10,097	4,868	4,235	9,103	46
INSPECTORS OF LOCAL WORKS	47	...	...	...	4,951	...	4,951	...	...	...	47
COLLECTION OF REVENUE	48	...	633	633	3,874	26,131	30,005	...	38,486	38,486	48
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	49	...	...	...	...	11,241	11,241	...	2,457	2,457	49
SPECIAL ESTABLISHMENT FOR SURVEYS	50	...	...	...	...	...	...	...	...	...	50
BARRACK DEPARTMENT	51	19,453	...	19,453	...	...	...	...	...	...	51
THOMASON COLLEGE AND ROORKEE WORKSHOPS	52	...	...	...	...	...	...	18,463	...	18,463	52
TRAFFIC	53	...	...	...	...	...	...	...	...	...	53
TOTAL AMOUNT AUDITED . Rx.	54	598,101	1,110	599,211	78,042	118,764	196,806	118,468	147,469	265,937	54
Add—Charges of other Departments and of previous year disbursed during the year	55	48,821	44,427	93,248	12,513	11,887	24,400	318	...	318	55
TOTAL . Rx.	56	646,922	45,537	692,459	90,555	130,651	221,206	118,786	147,469	266,255	56
Deduct—Amounts charged to other Provinces and Departments, and charges not paid during the year	57	117,816	78	117,894	13,224	13,587	26,811	1,691	13	1,704	57
GRAND TOTAL . Rx.	58	529,106	45,459	574,565	77,331	117,064	194,395	117,095	147,456	264,551	58

Public Works Department, during the Year ended 31st March 1893—*continued.*

Railways.)

No. of Items.	Punjab.			Madras.			Bombay.			Grand Total.		
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	5,053	...	5,053		...	
2	...	...	...	...	...	...	...	...	...		...	
3	4,732	4,503	9,235	8,206	...	8,206	...	3,986	3,986		13,729	
4	...	...	...	...	..	...	245	697	942		697	
5	3,613	2,959	6,572	6,316	...	6,316	2,935	1,763	4,698	111,456	8,170	139,765
6	501	378	879	374	...	374	87	473	560		1,486	
7	3,046	2,273	5,319	585	...	585	601	543	1,144		4,227	
8	...	...	...	...	...	...	22	...	22		...	
9	...	...	...	...	...	...	66	...	66		...	
10	...	...	...	...	...	...	...	...	...		...	
11	11,892	10,113	22,005	15,481	...	15,481	9,009	7,462	16,471	111,456	28,309	139,765
12	5,406	6,649	12,055	10,691	...	10,691	4,480	...	4,480	66,460	18,184	84,644
13	...	50	50	...	...	...	741	...	741	741	50	791
14	3,068	3,102	6,170	5,485	...	5,485	1,204	...	1,264	31,484	8,859	40,343
15	685	550	1,235	966	...	960	711	...	711	7,575	1,790	9,365
16	1,026	910	1,936	440	...	440	428	...	423	6,653	1,941	8,594
17	...	...	...	...	...	...	120	...	120	947	28	975
18	...	...	...	...	...	...	117	...	117	117	77	194
19	...	...	...	...	...	...	...	...	...	...	—	...
20	10,185	11,261	21,446	17,582	...	17,582	7,861	...	7,861	113,977	30,929	144,906
21	22,077	21,374	43,451	33,063	...	33,063	16,870	7,462	24,332	225,433	59,238	284,671
22	...	...	...	...	...	...	...	...	...	2,195	...	2,195
23	30,339	44,063	74,402	46,870	1,516	48,386	25,979	20,617	46,596	292,892	123,004	415,896
24	8,291	12,009	20,300	44,335	560	44,895	20,691	11,136	31,827	173,189	41,328	214,517
25	7,274	9,878	17,152	2,136	3	2,139	4,993	4,745	9,738	47,544	30,077	77,621
26	1,807	8,317	10,124	21,595	...	21,595	1,895	1,805	3,700	41,950	20,741	62,691
27	7,540	12,188	19,728	20,448	1,888	22,336	8,175	5,271	13,446	109,938	37,267	147,205
28	97	2,097	2,194	...	...	—	51	30	81	880	3,645	4,525
29	...	...	...	...	...	...	...	...	...	24,132	327	24,459
30	9,340	13,951	23,291	20,782	546	21,328	11,043	9,544	20,587	106,814	47,027	153,841
31	...	...	...	...	...	...	313	...	313	1,259	156	1,415
32	3,067	4,815	7,882	3,721	181	3,902	2,729	3,037	5,766	28,865	13,497	42,362
33	223	...	223	...	...	...	873	...	873	2,389	...	2,389
34	349	...	349	...	...	—	...	...	...	349	...	349
35	...	...	...	...	...	...	...	...	...	...	...	...
36	2,074	2,648	4,722	5,222	...	5,222	2,547	2,144	4,691	28,037	9,678	37,715
37	70,401	109,966	180,367	165,109	4,694	169,803	79,289	58,329	137,618	860,433	326,747	1,187,180
38	2,983	...	2,983	3,104	...	3,104	3,068	...	3,068	23,746	1,246	24,992
39	2,294	...	2,294	4,541	...	4,541	2,779	...	2,779	20,723	774	21,497
40	2,635	...	2,635	3,837	...	3,837	2,972	...	2,972	26,368	1,863	28,231
41	146	...	146	174	...	174	530	...	530	3,038	172	3,210
42	184	...	184	369	...	369	206	...	200	2,722	180	2,902
43	...	...	...	...	...	...	764	...	764	2,410	...	2,410
44	...	...	...	...	...	...	343	...	343	735	...	735
45	...	...	...	...	...	...	...	...	...	...	...	...
46	8,242	...	8,242	12,025	...	12,025	10,662	...	10,662	79,742	4,235	83,977
47	...	...	...	...	...	...	...	...	...	4,951	...	4,951
48	...	50,344	50,344	...	...	...	1,066	2,736	3,802	4,940	118,330	123,270
49	...	115	115	...	151,535	151,535	...	300	300	...	165,648	165,648
50	...	23	23	...	143	143	...	816	816	...	982	982
51	...	...	...	...	...	...	...	...	...	19,453	...	19,453
52	...	...	...	...	...	...	...	...	...	18,463	...	18,463
53	...	...	...	...	...	...	...	...	...	...	...	...
54	100,720	181,822	282,542	210,197	156,372	366,569	107,887	69,643	177,530	1,213,415	675,180	1,888,595
55	61	8,140	8,201	2,448	...	2,448	20,570	9,537	30,107	84,731	73,991	158,722
56	100,781	189,962	290,743	212,645	156,372	369,017	128,457	79,180	207,637	1,298,146	749,171	2,047,317
57	*9,113*	*12,759*	*21,872*	*156,407*	...	*156,407*	*14,032*	*17,250*	*31,282*	*312,283*	*43,687*	*355,970*
58	91,668	177,203	268,871	56,238	156,372	212,610	114,425	61,930	176,355	985,863	705,484	1,691,347

N—Exp not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CHARGES for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

(Excluding

PARTICULARS.	Reference to Detailed Account. *See* also page 206.	Director-General, Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	No. of Items.
		INDIA—						
WORKS AND REPAIRS.	Page.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
FAMINE RELIEF AND INSURANCE . Original Works .	107	...	...	...	...	...	...	1
FAMINE RELIEF AND INSURANCE . Repairs . .	...	...	...	...	...	...	...	2
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital. Original Works	135	...	...	...	...	...	30,182	3
Minor Works and Navigation, Capital. Repairs .		...	...	...	...	...	...	4
Ditto Revenue . Original Works		...	...	...	...	...	77	5
Ditto Revenue . Repairs . .		...	...	...	...	...	7,643	6
Minor Works and Navigation and Agricultural. Original Works	135 to 137	...	...	...	...	...	38	7
Minor Works and Navigation and Agricultural. Repairs . .		...	...	...	...	...	...	8
BUILDINGS AND ROADS.								
Imperial . . . Original Works	149	406,922	2,708	4,322	1,732	1,250	16,010	9
Imperial . . . Repairs . .		261,916	11,228	9,669	1,119	1,408	12,939	10
Provincial . . . . Original Works	152	...	...	...	...	...	...	11
Provincial . . . . Repairs . .		...	...	...	...	...	...	12
Incorporated Local . . Original Works	152	...	...	1,276	...	...	184	13
Incorporated Local . . Repairs . .		...	...	1,206	...	...	757	14
Special Defence Works	188	410,816	...	...	...	...	...	15
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses. Original Works	124 & 125	...	...	...	...	...	...	16
Major Works—Working Expenses. Repairs . .		...	...	...	...	...	...	17
Capital Outlay on Irrigation Works. Original Works	203 & 204	...	...	...	...	...	...	18
Capital Outlay on Irrigation Works. Repairs .		...	...	...	...	...	...	19
GRAND TOTAL, WORKS AND REPAIRS . . Rx.		1,079,654	13,936	16,473	2,851	2,658	67,830	20
ESTABLISHMENT.								
FAMINE RELIEF AND INSURANCE ESTABLISHMENT .	107	...	...	...	...	...	...	21
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital Establishment	135	...	...	...	...	...	6,119	22
Minor Works and Navigation, Revenue Establishment		...	...	...	...	...	1,627	23
Minor Works and Navigation and Agricultural Establishment	135 to 137	...	...	...	...	...	8	24
BUILDINGS AND ROADS.								
Imperial Establishment	149	217,306	9,407	3,328	610	1,288	5,609	25
Provincial Ditto	152	...	...	...	...	...	...	26
Incorporated Local Ditto	152	...	...	620	...	...	94	27
Special Defence Works Ditto . . .	188	45,174	...	...	...	...	...	28
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses, Establishment	124 & 125	...	...	...	...	...	...	29
Capital Outlay on Irrigation Works, Ditto	203 & 204	...	...	...	...	...	...	30
GRAND TOTAL, ESTABLISHMENT . Rx.		262,480	9,407	3,948	610	1,288	13,457	31
Deduct—Charges for Civil Engineering College and Roorkee Workshops . . .		...	...	...	...	...	...	32
NET TOTAL ESTABLISHMENT . . Rx.		262,480	9,407	3,948	610	1,288	13,457	33
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS . .		24·31	67·50	23·97	21·39	48·46	19·84	34

* Excluding Outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1893.

Railways.)

No. of Items.	General. Baluchistan.	General. Total.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	839	38	40,611	7,898	49,386
2	...	...	...	...	...	...	...	...	...	...	...	...
3	157	30,339	...	...	...	...	7,660	4,080	6,238	25,310	12,419	86,046
4	...	...	...	...	...	...	...	...	...	...	...	...
5	...	77	...	...	...	...	—2,850	1,199	5,576	6,690	2,303	12,995
6	1,161	8,804	...	...	...	...	22,023	4,905	21,120	24,335	21,723	102,910
7	...	38	...	66,363	44,927	...	5,130	6,620	25,409	62,966	21,062	232,515
8	...	...	...	19,556	11,435	...	58,348	1,178	1,639	139,437	67,547	299,140
9	45,147	478,091	1,459	248,969	2,307	63,634	15,106	6,235	24,971	4,217	16,883	861,872
10	17,167	315,446	546	54,423	9,910	6,341	13,030	6,007	22,129	6,625	17,772	452,229
11	...	...	88,398	...	131,319	53,206	120,173	140,146	122,443	124,589	124,352	904,626
12	...	...	47,609	...	69,721	43,262	84,944	114,481	114,099	31,582	122,523	628,221
13	...	1,460	9,555	3,641	23,285	33,344	...	65,156	30,895	4,710	54,550	226,596
14	...	1,963	3,371	170	8,709	23,395	...	78,428	57,042	9,810	57,905	240,793
15	...	410,816	...	...	...	...	...	...	...	...	...	410,816
16	...	...	...	...	...	...	1,940	28,426	17,270	9,157	4,134	60,927
17	...	...	...	...	...	...	61,482	91,768	103,373	59,997	26,780	343,400
18	...	...	...	...	...	...	39,788	34,760	198,897	125,810	17,031	416,286
19	...	...	...	...	...	...	...	...	...	...	...	...
20	63,632	1,247,034	150,938	393,122	301,613	223,182	426,774	584,228	751,139	675,846	574,882	5,328,758
21	...	...	...	...	...	...	...	193	2	8,915	2,414	11,524
22	36	6,155	...	...	...	...	1,239	886	1,253	5,805	2,760	18,098
23	370	1,997	...	...	...	...	11,758	9,701	20,987	8,202	9,108	61,753
24	...	8	...	23,966	13,333	...	28,714	1,698	5,716	58,969	30,138	162,542
25	18,384	255,932	459	84,627	2,691	15,792	5,341	2,809	8,240	2,286	7,716	385,893
26	...	...	33,534	...	44,894	32,267	71,990	74,746	71,142	50,822	92,719	472,114
27	...	714	...	1,182	7,255	4,585	...	39,540	12,286	3,130	13,990	82,682
28	...	45,174	...	...	...	...	...	...	...	...	...	45,174
29	...	...	...	...	...	...	67,409	127,627	106,781	46,179	13,298	361,294
30	...	...	...	...	...	...	7,944	7,351	42,464	28,302	4,212	90,273
31	18,790	309,980	33,993	109,775	68,173	52,644	194,395	264,551	268,871	212,610	176,355	1,691,347
32	...	...	...	...	...	...	...	*18,463*	...	...	...	*18,463*
33	18,790	309,980	33,993	109,775	68,173	52,644	194,395	246,088	268,871	212,610	176,355	1,672,884
34	29·53	24·86	22·52	27·92	22·60	23·59	45·55	42·12	35·79	31·46	30·68	31·39

N.—Exp. not charged to Revenue.

No. 74A.—DETAILED ACCOUNT of EXPENDITURE* on TOOLS and PLANT of the Public Works ended 31st

(Excluding

PARTICULARS.	India, General.										Central Provinces.	Burma.						No. of Items.
	Director General, Military Works.	Central India.	Coorg.	Hyderabad.	Rajputana.			Baluchistan.			Buildings and Roads.	Upper.			Lower.			
					Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.		Buildings and Roads.	Irrigation.	Total.	Buildings and Roads	Irrigation.	Total.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	
NEW SUPPLIES.																		
Surveying and mathematical instruments	684	16	31	...	...	...	...	36	...	36	466	1,165	...	1,165	—17	...	—17	1
Machinery, including navigation plant	4,817	757	...	...	...	...	...	...	...	...	3,334	...	...	...	1,273	...	1,273	2
Tools	3,235	41	302	...	485	...	485	133	4	137	553	3,557	...	3,557	1,821	...	1,821	3
Plant	...	...	...	...	...	...	...	...	...	...	191	1,155	...	1,155	452	...	452	4
Office furniture	591	55	74	...	6	...	6	742	...	742	81	644	...	644	609	...	609	5
Camp equipage	11	...	53	...	...	...	...	...	...	...	354	18	...	18	...	...	...	6
Live-stock	...	2	...	...	...	...	...	...	...	...	...	833	...	833	...	...	...	7
Rolling-stock for railways or canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	...	...	...	...	...	165	165	...	...	...	...	...	1,869	1,869	...	4,559	4,559	9
TOTAL NEW SUPPLIES Rx.	9,338	871	460	...	491	165	656	911	4	915	4,979	7,372	1,869	9,241	4,138	4,559	8,697	10
Repairs and carriage	3,609	156	144	...	261	...	261	499	17	516	284	1,163	...	1,163	1,518	...	1,518	11
TOTAL	12,947	1,027	604	...	752	165	917	1,410	21	1,431	5,263	8,535	1,869	10,404	5,656	4,559	10,215	12
Add—Charges by other Departments	1,141	...	...	40	200	...	200	92	...	92	...	...	...	...	167	...	167	13
Deduct—Ditto	1,025	62	...	...	201	...	201	223	...	223	240	1,877	...	1,877	33	...	33	14
GRAND TOTAL Rx.	13,063	965	604	40	751	165	916	1,279	21	1,300	5,023	6,658	1,869	8,527	5,790	4,559	10,349	15
DISTRIBUTION OF THE FOREGOING—																		
FAMINE RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
IRRIGATION— (*Imperial, Provincial and Local.*)																		
Minor Works and Navigation, Capital	...	...	...	...	...	309	309	...	...	...	...	...	...	...	...	...	...	17
Minor Works and Navigation, Revenue	...	...	...	...	...	-149	-149	...	21	21	...	...	...	...	...	...	...	18
Minor Irrigation and Agricultural	...	...	...	...	...	5	5	...	...	...	...	...	1,869	1,869	...	4,559	4,559	19
BUILDINGS AND ROADS—																		
Imperial	9,962	965	567	40	737	...	737	1,279	...	1,279	31	6,601	...	6,601	173	...	173	20
Provincial	...	...	...	...	...	...	...	...	...	...	4,992	...	...	...	5,144	...	5,144	21
Incorporated Local	...	...	37	...	14	...	14	...	...	...	...	57	...	57	473	...	473	22
Special Defence Works	3,101	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23
IRRIGATION— (*Imperial, Provincial and Local.*)																		
Major Works, Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24
Capital Outlay on Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25
TOTAL AS ABOVE Rx.	13,063	965	604	40	751	165	916	1,279	21	1,300	5,023	6,658	1,869	8,527	5,790	4,559	10,349	26

* Excluding outlay on Public Works in charge of Civil Officers.

Department and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS during the Year March 1893.

Railways.)

No. of Items.	Assam.	Bengal.			N.-W. Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	239	—112	...	—112	405	...	405	184	...	184	220	...	220	575	...	575	3,892	...	3,892
2	209	65	1,050	1,115	70	644	714	41	434	475	2,637	947	3,584	1,714	...	1,714	14,917	3,075	17,992
3	1,967	751	...	751	3,182	...	3,182	3,737	...	3,737	11,272	...	11,272	2,470	...	2,470	33,506	4	33,510
4	...	...	...	...	...	...	...	...	...	...	70	160	230	342	...	342	2,210	160	2,370
5	83	80	...	80	913	...	913	635	...	635	340	...	340	118	...	118	4,971	...	4,971
6	...	...	...	...	442	...	442	44	...	44	100	...	100	51	...	51	1,073	...	1,073
7	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	847	...	847
8	...	...	...	...	...	...	...	...	...	...	...	870	870	...	...	...	...	870	870
9	...	...	3,551	3,551	...	2,467	2,467	...	5,503	5,503	123	11,371	11,494	...	1,824	1,824	123	31,309	31,432
10	2,510	784	4,601	5,385	5,012	3,111	8,123	4,641	5,937	10,578	14,762	13,348	28,110	5,270	1,824	7,094	61,539	35,418	96,957
11	413	1,737	10,480	12,217	516	1,140	1,656	582	3,022	3,604	3,391	9,328	12,719	1,617	774	2,391	15,890	24,761	40,651
12	2,923	2,521	15,081	17,602	5,528	4,251	9,779	5,223	8,959	14,182	18,153	22,676	40,829	6,887	2,598	9,485	77,429	60,179	137,608
13	...	498	...	498	...	...	...	95	...	95	3	...	3	678	30	708	2,914	30	2,944
14	31	5	1	6	133	...	133	22	515	537	2,204	...	2,204	473	488	961	6,529	1,004	7,533
15	2,892	3,014	15,080	18,094	5,395	4,251	9,646	5,296	8,444	13,740	15,952	22,676	38,628	7,092	2,140	9,232	73,814	59,205	133,019
16	...	...	...	...	...	5	5	...	—2	—2	...	118	118	...	158	158	...	279	279
17	...	...	1,933	1,933	...	...	...	...	2	2	...	159	159	...	28	28	...	2,431	2,431
18	...	...	2,008	2,008	...	300	300	...	582	582	...	200	200	...	190	190	...	3,152	3,152
19	...	...	1,974	1,974	...	111	111	...	18	18	...	2,777	2,777	...	1,280	1,280	...	12,593	12,593
20	1,030	317	...	317	184	...	184	436	...	436	147	...	147	470	...	470	22,939	...	22,939
21	1,862	2,697	...	2,697	3,509	...	3,509	4,490	...	4,490	14,194	...	14,194	4,847	...	4,847	41,735	...	41,735
22	...	...	...	...	1,702	...	1,702	370	...	370	1,611	...	1,611	1,775	...	1,775	6,039	...	6,039
23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,101	...	3,101
24	...	...	8,271	8,271	...	3,358	3,358	...	2,786	2,786	...	8,258	8,258	...	349	349	...	23,022	23,022
25	...	...	894	894	...	477	477	...	5,058	5,058	...	11,164	11,164	...	135	135	...	17,728	17,728
26	2,892	3,014	15,080	18,094	5,395	4,251	9,646	5,296	8,444	13,740	15,952	22,676	38,628	7,092	2,140	9,232	73,814	59,205	133,019

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1892-93.

Sections O to V.—Debt, Deposits, and Advances.

Receipts *Rx.* 120,197,808. Disbursements *Rx.* 115,476,842.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
O. Permanent Debt	75	Statement of Permanent Debt . .	216	1,550,023	2,025,164	—475,141 (a)
P. Unfunded Debt.	76	Special Loans	218	...	88	
"	77	Treasury Notes	218	900	700	
"	78	Deposits of Service Funds . .	218	135,225	93,774	+963,902
"	79	Savings Bank Deposits . . .	219	4,223,923	3,301,584	
Q. Deposits and Advances.	68	Provincial Balances	192	103,250	280,609	
"	80	Excluded Local Funds . . .	220	728,536	728,239	
"	81	Political and Railway Funds . .	220	332,727	331,618	
	82	Deposits of Sinking Funds . .	220	4,493	...	
"	83	Departmental and Judicial Deposits .	221	16,153,386	15,890,673	+749,274
"	For these Accounts *vide* Appendix A.	Advances		14,909,645	15,146,022	
"		Suspense Account		75,572	204,778	
"		Exchange on Remittance Accounts .		1,160,364	...	
"		Miscellaneous		123,879	260,639	
R. Loans and Advances by Imperial Government.	84	Advances, Repayments, and Balances	226	151,968	508,236	—356,268
R. R. Loans and Advances by Provincial Governments.	84A	Ditto ditto .	228	293,477	786,817	—493,340
S. Capital Account of Indian Railway Companies.	85	Receipts and Payments . . .	238	2,717,068	2,024,788	+692,280
T. Remittances .		Inland Money Orders . . .		18,117,635	18,098,856	
"	For these Accounts *vide* Appendix A.	Other Local Remittances . . .		117,010	...	
"		Other Departmental Accounts . .		681,619	671,127	
"		Remittances between Civil Treasuries and Departments		19,086,260	19,071,386	+128,840
	86	Remittance Account between England and India	240	1,589,002	1,621,317	
U. Secretary of State's Bills.	87	Bills drawn and discharged . .	242	16,532,215	16,890,283	
V. Cash Balance .	88	Opening and Closing Balances . .	243	21,409,631	17,540,144	
		Total .		120,197,808	115,476,842	

(a) Net figure carried to account No. 1 is 376,405. The difference of 98,736, (88,690 + 10,046) represents amount of Debt discharged by means of the Railway and Discount Sinking Funds, *vide* note (e) on page 217.

No. 75.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of PERMANENT DEBT, during the Year ended 31st March 1893, and the amount of the PERMANENT DEBT at the Commencement and Close of the Year.

	Amount, 1st April 1892.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1893.
IN INDIA.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL LOANS BEARING INTEREST.							
4½ per Cent. Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
4½ " Transfer Loan of 1878	740,810	...	...	740,810	...	680,960	59,850
Transfer Loan of 1879, 4½ per Cent. portion	11,386,007	...	21,580	11,407,587	...	10,112,590	1,294,997
" 7s. sterling per Cent. portion	22,300	...	...	22,300	...	...	22,300
4 per Cent. Loan of 1832-33	715,211	...	...	715,211	60	18,938	696,213
4 " " 1835-36	1,724,690	...	...	1,724,690	...	94,400	1,630,290
4 " " 1842-43	27,062,570	...	1,724,250	28,786,820	...	1,372,450	27,414,370
4 " " 1854-55	14,549,840	3	11,726,507	26,276,350	...	1,168,430	25,107,920
4 " Transfer Loan, 1st May 1865	33,889,521	20	1,853,641	35,743,182	...	1,572,530	34,170,652
Reduced 4 per Cent. Loan of 1879	6,363,050	...	...	6,363,050	...	303,650	6,059,400
4 per Cent. Promissory Notes for Mysore Family	50,752	...	...	50,752	...	600	50,152
4 " Maharaja Sindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
4 " East Indian Railway Commuted Stock	5,800	...	...	5,800	...	350	5,450
4 " Gwalior Loan of 1887	3,500,000	...	...	3,500,000	...	...	3,500,000
4 " Railway Loan from Nawab of Rampur	...	250,000	...	250,000	...	...	250,000
3½ " Loan of 1853-54	52,180	...	...	52,180	...	...	52,180
TOTAL DEBT in INDIA bearing Interest Rx.	102,562,731	250,023	15,325,978	118,138,732	60	15,324,898	102,813,774
LOANS NOT BEARING INTEREST.							
5½ per Cent. Loan of 1859-60	3,130	...	...	3,130	1,200	...	1,930
5 " " 1856-57	5,910	...	...	5,910	220	...	5,690
5 " " 1825-26	4,939	...	...	4,939	...	...	4,939
5 " " 1841-42	2,240	...	...	2,240	...	...	2,240
5 " " 1854-55 for Public Works	4,320	...	...	4,320	...	...	4,320
Treasury Bills at 2½ pie per Cent. per diem	630	...	...	630	...	...	630
Reduced 4 per Cent. Loan of 4th July 1881	150	...	...	150	...	...	150
4 per Cent. Loan of 1824-25	3,392	...	...	3,392	...	...	3,392
4 " " 1828-29	565	...	...	565	...	...	565
4 " Transfer Loan of 22nd April 1854	1,422	...	...	1,422	...	...	1,422
4½ " " of 1870	13,520	...	...	13,520	1,900	800	10,820
4½ " Nagpur-Raipur Railway Debenture Loan	225	...	...	225	...	...	225
4 " Ghazipur-Dildarnagar Railway "	1,680	...	...	1,680	1,350	...	330
TOTAL DEBT in INDIA not bearing Interest . Rx.	42,123	...	...	42,123	4,670	800	36,653
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4 per Cent. Muttra-Hathras Light Ry. Debenture Loan	1,710	...	...	1,710	...	10	1,700
4 " Cawnpur-Farukhabad " "	1,070	...	...	1,070	...	260	810
4 " Cawnpur and Achneyra " "	6,070	...	270	6,340	...	440	5,900
4 " Cawnpur and Achneyra Section of the Rajputana-Malwa Railway	77,180	...	440	77,620	...	...	77,620
TOTAL PROVINCIAL DEBT in INDIA Rx.	86,030	...	710	86,740	...	710	86,030

	1st April 1892.		31st March 1893.	
Debt bearing Interest:				
In India . . . . . Rx.	102,650,194		102,900,809	
In England . . . . . £	107,347,718		100,628,682	
		209,997,912		209,529,581
Debt not bearing Interest				
In India . . . . . Rx.	42,123		36,653	
In England . . . . . £	56,425		55,085	
		98,548		91,738
		210,096,460		209,621,319

GOVERNMENT STOCK NOTES BEARING INTEREST.							
4 per Cent. Stock Notes issued in 1882-83 and accounted for as follows:—							
In Bengal	(a)438	...	...	438	38	20	380
N.-W. P. and Oudh	141	...	...	141	...	10	131
Punjab	119	...	...	119	5	20	94
Madras	171	...	...	171	15	30	126
Bombay	564	...	...	564	...	200	364
TOTAL GOVERNMENT STOCK NOTES . Rx.	1,433	...	...	1,433	58	280	1,095
TOTAL DEBT in INDIA . Rx.	102,692,317	250,023	15,326,688	118,269,028	4,788	15,326,688	102,937,552
IN ENGLAND.							
BEARING INTEREST.							
India 3½ per Cent. Stock	64,201,423	...	...	64,201,423	(b)88,690 (c)10,046	...	64,102,687
" 3 " Stock	33,455,079	(d)1,300,000	...	34,755,079	...	...	34,755,079
" 3½ " Debentures	3,614,000	...	...	3,614,000	...	...	3,614,000
East Indian Railway Debenture Stock	1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock	348,666	...	...	348,666	...	...	348,666
Oude and Rohilkund Railway Debenture Stock	384,700	...	...	384,700	...	...	384,700
" " " Debentures	2,499,300	...	...	2,499,300	1,770,300	...	729,000
South Indian Railway Debenture Stock	425,000	...	...	425,000	...	...	425,000
" " " Debentures	983,900	...	...	983,900	150,000	...	833,900
TOTAL DEBT in ENGLAND bearing Interest . £	107,347,718	1,300,000	...	108,647,718	2,019,036	...	106,628,682
NOT BEARING INTEREST.							
East India Bonds	20,917	...	...	20,917	...	...	20,917
India 5 per Cent. Stock	9,968	...	...	9,968	400	...	9,568
India 4 per Cent. Stock	25,440	...	...	25,440	940	...	24,500
East Indian Railway Debenture	100	...	...	100	...	...	100
TOTAL DEBT in ENGLAND not bearing Interest . £	56,425	...	...	56,425	1,340	...	55,085
TOTAL DEBT in ENGLAND . £	107,404,143	1,300,000	...	108,704,143	2,020,376	...	106,683,767
TOTAL DEBT .	210,096,460	1,550,023	15,326,688	226,973,171	(e)2,025,164	15,326,688	209,621,319
CLASSIFICATION OF THE DEBT.							
Permanent Debt, exclusive of that for Railways and Irrigation	75,978,280	1,267,829	15,326,688	92,572,797	2,025,164	(f)20,458,237	70,089,396
For Railways	105,797,477	282,194	4,529,155	110,608,826	...	...	(g)110,608,826
For Irrigation	28,320,703	...	602,394	28,923,097	...	...	28,923,097
TOTAL .	210,096,460	1,550,023	20,458,237	232,104,720	2,025,164	20,458,237	209,621,319

(a) Includes Rx. 154 balance of Stock Notes transferred from Assam.

(c) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £10,816 towards the redemption of Debt incurred in excess of money raised.

(d) Stock created under the provisions of Acts 51 Vict., C. 5, and 53 Vict., C. 6, in order to provide £335,760, for advances to Railway Companies, £770,300 for the discharge of Oude and Rohilkund Railway Debentures, and £150,000 for the discharge of South Indian Railway Debentures.

(e) This amount is shown in the General Account, page 21, as follows:—

	India. Rx.	England. £	TOTAL.
Under Permanent Debt Discharged	4,788	1,921,640	1,926,428
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £1,696,651 under "Railway Revenue Account" (*see* also Sinking Fund Account on this page)	...	52,567	88,690
On account of Eastern Bengal Railway Sinking Fund do. do.	...	3,919	
On account of the Scinde, Punjab and Delhi Railway Sinking Fund do.	...	32,204	
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £8,873 is charged to Interest on Debt	...	8,241	10,046
Do. do. of Oudh and Rohilkund Railway Discount Sinking Fund do. do. £1,943 is charged to State Railways Interest on Debt	...	1,805	
	4,788	2,020,376	2,025,164

(f) Includes £4,529,155 transferred to Debt for Railways and £602,394 for Irrigation.

(g) Exceeds the aggregate of the totals of columns 5 and 21 in the Summary of Capital Expenditure, Account No. 69, by £406,093, the discount involved in raising the money for the purchase of the Oudh and Rohilkund and South Indian Railways and for the discharge of Debentures, the liability for which was assumed by the Secretary of State on the dates of purchase.

SINKING FUNDS created pursuant to Section 51 of Acts 42 and 43 Vict., C. 53, and the application thereof.

INDIA DEBT ISSUED IN REDEMPTION OF

	East Indian Railway Annuity.	East Indian Railway 4½ per Cent. Debenture Stock.	Eastern Bengal Railway Annuity.	Eastern Bengal Railway 4 per Cent. Debenture Stock.	Scinde, Punjab and Delhi Railway Annuity.	TOTAL.
	£328,462	£84,356	£22,312	£65,648	£800,488	
India Debt created and issued under Acts 42 and 43 Vict., C., 43 44 and 45 Vict., C. 53, and 48 and 49 Vict., C. 25, in redemption of liabilities charged on the Revenues of India:						
India 4 per Cent. Stock	£ 5,115,939	£ ...	£ ...	£ ...	£ ...	£ 5,115,939
India 4 per Cent. Rupee Debt, R1,06,750 at 2s. the rupee	10,675	...	...	...	...	10,675
India 3½ per Cent. Stock	2,335,168	48,168	541,055	67,006	4,911,621	7,803,018
India 3 per Cent. Stock	215,243	32,397	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED £	7,577,025	80,565	541,055	67,714	4,911,621	13,178,180
India Debt purchased and cancelled to 31st March 1892:						
India 4 and 3½ per Cent. Stocks	478,427	1,963	20,528	1,514	173,926	676,358
(b) India Debt purchased and cancelled during the year ended 31st March 1893:						
India 3½ per Cent. Stock purchased with £70,628, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock originally created for the redemption thereof	35,958	216	3,015	129	26,267	88,690
India 3½ per Cent. Stock purchased with £24,884, being Interest on the amounts standing to the credit of the Funds	16,325	68	724	51	5,037	
INDIA DEBT PURCHASED AND CANCELLED £	539,710	2,247	24,267	1,694	206,130	705,048
Balance of India Debt issued as above, outstanding on 31st March 1893: India 3½ per Cent. Stock* £ 12,153,099; India 3 per Cent. Stock 248,548; India 4 per Cent. Rupee Debt 10,675	7,046,315	78,518	516,788	66,020	4,705,491	12,413,132

* India 3½ per Cent. Stock having been substituted for the balance of India 4 per Cent. Stock.

No. 76.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1893.

	Balance, 1st April 1892.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1893.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	4,800	...	4,800	...	4,800
Appropriation for the maintenance of Madho Rao (4 p.c.)	66,800	...	66,800	...	66,800
8 per cent. Perpetual Loan (Madras)	15,400	...	15,400	...	15,400
6 per cent. Perpetual Loan (Madras)	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultry (4 per cent.)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	1,000	...	1,000	...	1,000
Annuity Fund of Futtehoollah Khan	4,000	...	4,000	...	4,000
TOTAL . Rx.	110,915	...	110,915	...	110,915
NORTH-WESTERN PROVINCES AND OUDH:					
Endowments by the late King of Oudh, 1st Loan (6 p.c.)	(a) 356,072	...	356,072	88	355,984
Endowments by the late King of Oudh, 3rd & 5th Loans (5 p. c.)	(a) 1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, 6th Loan (4 p.c.)	(a) 169,924	...	169,924	...	169,924
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	(a) 30,000	...	30,000	...	30,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	20,000	...	20,000	...	20,000
	1,575,996	...	1,575,996	88	1,575,908
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree (5 per cent.) and Sanawar (3¾ per cent)	1,264	...	1,264	...	1,264
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,155	...	91,155	...	91,155
GRAND TOTAL . Rx.	1,779,456	...	1,779,456	88	1,779,368

(a) Balances transferred from India Books.

No. 77.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1893.

	Balance, 1st April 1892.	Issues in 1892-93.	TOTAL.	Payments in 1892-93.	Balance, 31st March 1893.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Treasury Notes at 3¾ per cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 per cent.)	34,520	...	34,520	...	34,520
Non-transferable Treasury Notes at 4 per cent.	8,762	900	9,662	700	8,962
TOTAL . Rx.	43,532	900	44,432	700	43,732

No. 78.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1893.

	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Repayments in 1892-93.	Balance, 31st March 1893.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Family Pension Fund	1,174,200	118,999	1,293,199	86,024	1,207,175
Miscellaneous Service Funds	277	...	277	3	274
TOTAL . Rx.	1,174,477	118,999	1,293,476	86,027	1,207,449
MADRAS:					
Apothecaries' Fund	11,983	3,397	15,380	2,990	12,390
BOMBAY:					
Uncovenanted Service Family Pension Fund	134,264	12,829	147,093	4,757	142,336
GRAND TOTAL . Rx.	1,320,724	135,225	1,455,949	93,774	1,362,175

No. 79.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1893.

	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Repayments in 1892-93.	Balance, 31st March 1893.
BANK ACCOUNTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:					
Calcutta	249,998	87,446	337,444	80,947	256,497
Madras	55,131	19,650	74,781	20,280	54,501
Bombay	756,059	188,698	944,757	148,337	796,420
TOTAL . Rx.	1,061,188	295,794	1,356,982	249,564	1,107,418
POST OFFICE SAVINGS BANKS: (*a*)					
India, General . Rx.	7,059,316	3,547,282	10,606,598	2,787,825	7,818,773
STATE RAILWAY PROVIDENT INSTITUTIONS:					
India, General	103,601	24,346	127,947	13,494	114,453
Central Provinces	1,939	879	2,818	854	1,964
Burma	22,777	10,725	33,502	5,261	28,241
Assam	406	137	543	17	526
Bengal	70,504	18,746	89,250	9,453	79,797
North-Western Provinces and Oudh	52,145	17,179	69,324	11,187	58,137
Punjab	208,444	65,531	273,975	55,239	218,736
TOTAL . Rx.	459,816	137,543	597,359	95,505	501,854
CIVIL ENGINEERS' PROVIDENT FUND:					
India, General	195,763	41,209	236,972	6,725	230,247
REGIMENTAL SAVINGS BANKS:					
Bengal Army	66,373	90,431	156,804	86,440	70,364
Madras Army	22,906	32,167	55,073	33,658	21,415
Bombay Army	21,010	35,037	56,047	31,462	24,585
TOTAL . Rx.	110,289	157,635	267,924	151,560	116,364
TOTAL BANK ACCOUNTS . Rx.	8,886,372	4,179,463	13,065,835	3,291,179	9,774,656
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
India, General	32,108	15,821	47,929	2,908	45,021
HINDU FAMILY ANNUITY FUND:					
India, General	11,629	5,445	17,074	1,775	15,299
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	8,239	1,372	9,611	536	9,075
LOCAL FUND PENSION FUND:					
Bombay	8,415	4,057	12,472	1,837	10,635
BENGAL CHRISTIAN FAMILY PENSION FUND:					
India, General	981	2,238	3,219	1,172	2,047
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	74	12	86	...	86
Bombay	21,877	452	22,329	311	22,018
POST OFFICE LIFE INSURANCE FUND.					
India, General	27,205	8,619	35,824	1,855	33,969
POST OFFICE DEPARTMENTAL GUARANTEE FUND:					
India, General	30,054	6,444	36,498	11	36,487
TOTAL SPECIAL ACCOUNTS . Rx.	140,582	44,460	185,042	10,405	174,637
GRAND TOTAL	9,026,954	4,223,923	13,250,877	3,301,584	9,949,293

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1893.

	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Payments in 1892-93.	Balance, 31st March 1893.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	24,510	88,538	113,048	81,156	31,892
Central Provinces	5,767	19,469	25,236	19,743	5,493
Burma	36,123	86,280	122,403	86,570	35,833
Assam	1,074	3,142	4,216	3,056	1,160
Bengal	21,712	46,618	68,330	45,007	23,323
North-Western Provinces and Oudh	24,735	99,501	124,236	98,129	26,107
Punjab	18,645	70,720	89,365	74,555	14,810
Madras	37,159	69,406	106,565	81,247	25,318
Bombay	115,687	244,862	360,549	238,776	121,773
TOTAL . Rx.	285,412	728,536	1,013,948	728,239	285,709

No. 81.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL and RAILWAY FUNDS, for the Year ended 31st March 1893.

	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Payments in 1892-93.	Balance, 31st March 1893.
POLITICAL FUNDS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. Provinces and Oudh.					
Bahu Begum's Stipend Fund	5,378	3,442	8,820	8,820	...
RAILWAY FUNDS.					
India, General.					
Bombay, Baroda, and Central India Railway.					
Educational Fund	459	784	1,243	1,022	221
Fire Insurance Fund	3,332	1,686	5,018	1,366	3,652
Guarantee and Contractors' Security Fund	2,233	2,158	4,391	1,758	2,633
Provident Fund	11,363	24,136	35,499	27,679	7,820
Sundry Deposit Fund (Ticket and Indenture Fees)	3,530	796	4,326	670	3,656
Fine Fund	513	390	903	278	625
Shareholders' Interest Deposit Fund	149	412	561	395	166
Surplus Profits Deposit Fund	2,769	272,867	275,636	263,379	12,257
Great Indian Peninsula Railway.					
Extraordinary Casualty Fund	58,534	2,161	60,695	5,335	55,360
Fire Insurance Fund	8,474	2,641	11,115	2,736	8,379
Guarantee and Contractors' Security Fund	5,509	11,529	17,038	12,097	4,941
Madras Railway.					
Guarantee and Contractors' Security Fund	45,099	9,725	54,824	6,083	48,741
	141,964	329,285	471,249	322,798	148,451
TOTAL . Rx.	147,342	332,727	480,069	331,618	148,451

No. 82.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1893.

	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Payments in 1892-93.	Balance, 31st March 1893.
BOMBAY.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Deposits of Sinking Funds (Victoria Dock Loan)	...	4,493	4,493	...	4,493

No. 83.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1893.

	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Payments in 1892-93.	Balance, 31st March 1893.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Civil Deposits.					
Revenue Deposits	(a) 14,102	54,213	68,315	53,713	14,602
Civil Courts' Deposits	5,602	18,731	24,333	19,154	5,179
Criminal Courts' Deposits	556	1,243	1,799	906	893
Personal Deposits	45,610	243,219	288,829	251,430	37,399
Municipal Funds	10,575	42,810	53,385	45,191	8,194
Forest Deposits	1	20	21	20	1
Presidency Bank Deposits	13,437	3,119	16,556	...	16,556
Renewal Fees, Government Promissory Notes	200	980	1,180	856	324
Trust Interest Fund	155	634,231	634,386	634,363	23
Deposits of deceased officers and men of the Native Army	662	254	916	179	737
Other Deposits.					
Military Deposits	25,505	42,204	67,709	29,963	37,746
Public Works Deposits (Buildings and Roads)	30,718	86,955	117,673	86,520	31,153
Public Works Deposits (Irrigation)	30	430	460	127	333
Public Works Deposits (Railway Capital)	21,203	152,352	173,555	78,489	95,066
Public Works Deposits (Railway Revenue)	58,134	478,378	536,512	448,605	87,907
British Postal Orders (Post Office)	2,136	18,013	20,149	17,978	2,171
Dead Accounts, Savings Bank (Post Office)	7,624	1,513	9,137	299	8,838
Telegraph Deposits	689	5,801	6,490	6,042	448
Marine Deposits	863	1,354	2,217	1,146	1,071
Trust Interest Account (Post Office)	91	1,514	1,605	1,605	...
Telegraph Fine Fund	4,332	1,257	5,589	1,768	3,821
Telegraph Furniture Fund	...	27	27	...	27
State Railway Fine Fund	3,192	371	3,563	1,297	2,266
Trust Interest Account (Military)	27	4,229	4,256	4,225	31
Void Money Orders (Post Office)	5,605	23,421	29,026	22,989	6,037
Short payments on account of Money Orders (Post Office)	77	714	791	736	55
Foreign Money Orders (Post Office)	—62,507	492,244	429,737	492,514	—62,777
TOTAL . Rx.	188,619	2,309,597	2,498,216	2,200,115	298,101
Carried forward . Rx.	188,619	2,309,597	2,498,216	2,200,115	298,101

(a) Differs from last year's closing balance for correction since made.

No. 83.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1893.

	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Payments in 1892-93.	Balance, 31st March 1893.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	188,619	2,309,597	2,498,216	2,200,115	298,101
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	21,949	19,359	41,308	32,179	9,129
Civil Courts' Deposits	30,041	118,787	148,828	120,121	28,707
Personal Deposits	86,508	220,814	307,322	232,483	74,839
Municipal Funds	69,124	131,418	200,542	149,924	50,618
Forest Deposits	354	737	1,091	339	752
Trust Interest Fund	58	13,418	13,476	13,382	94
Deposits for work done for public bodies or individuals	603	54	657	656	1
Other Deposits.					
Public Works Deposits (Buildings and Roads)	9,942	60,876	70,818	49,027	21,791
Public Works Deposits (Railway Capital)	112	783	895	895	...
Public Works Deposits (Railway Revenue)	16,455	30,227	46,682	35,106	11,576
State Railway Fine Fund	458	673	1,131	508	623
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	*—896*	6,691	5,795	7,238	*—1,443*
TOTAL . Rx.	234,708	603,837	838,545	641,858	196,687
BURMA.					
Civil Deposits.					
Revenue Deposits	32,987	128,590	161,577	119,928	41,649
Civil Courts' Deposits	9,411	50,251	59 662	48,967	10,695
Personal Deposits	4,378	188,890	193,268	182,101	11,167
Municipal Funds	45,873	189,761	235,634	175,543	60,091
Marine Deposits	529	480	1,009	594	415
Forest Deposits	16	5	21	5	16
Trust Interest Fund	...	392	392	392	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	9,236	22,810	32,046	22,639	9,407
Public Works Deposits (Irrigation)	414	804	1,218	934	284
Public Works Deposits (Railway Capital)	702	5,506	6,208	4,492	1,716
Public Works Deposits (Railway Revenue)	2,818	9,434	12,252	8,312	3,940
State Railway Fine Fund, Public Works Department (Railway Revenue)	...	836	836	836	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	1,000	410	1,410	295	1,115
TOTAL . Rx.	107,364	598,169	705,533	565,038	140,495
ASSAM.					
Civil Deposits.					
Revenue Deposits	34,048	35,299	69,347	26,200	43,147
Civil Courts' Deposits	4,297	8,148	12,445	7,241	5,204
Personal Deposits	3,379	76,527	79,906	75,668	4,238
Municipal Funds	2,252	15,403	17,655	15,296	2,359
Forest Deposits	4	...	4	...	4
Trust Interest Fund	12	829	841	836	5
Deposits for work done for public bodies or individuals	14	92	106	64	42
Other Deposits.					
Public Works Deposits (Buildings and Roads)	1,251	7,102	8,353	5,591	2,762
Public Works Deposits (Railway Capital)	20	4	24	24	...
Public Works Deposits (Railway Revenue)	120	121	241	120	121
State Railway Fine Fund, Public Works Department (Railway Revenue)	...	4	4	4	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	*—72*	6	*—66*	43	*—109*
TOTAL . Rx.	45,325	143,535	188,860	131,087	57,773
Carried forward . Rx.	576,016	3,655,138	4,231,154	3,538,098	693,056

No. 83.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1893—*continued.*

	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Payments in 1892-93.	Balance, 31st March 1893.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	576,016	3,655,138	4,231,154	3,538,098	693,056
BENGAL.					
Civil Deposits.					
Revenue Deposits	228,480	292,781	521,261	292,588	228,673
Civil Courts' Deposits	434,803	807,233	1,242,036	864,848	377,188
Criminal Courts' Deposits	16,367	16,817	33,184	15,637	17,547
Personal Deposits	215,031	952,529	1,167,560	955,542	212,018
Municipal Funds	32,501	206,680	239,181	206,855	32,326
Forest Deposits	57	470	527	487	40
Presidency Bank Deposits	9,156	2,345	11,501	2,376	9,125
Trust Interest Fund	1,213	63,687	64,900	64,045	855
Port Trust Deposit	7,719	7,018	14,737	10,910	3,827
Deposits for work done for public bodies or individuals	7,839	66,367	74,206	6,943	67,263
Other Deposits.					
Public Works Deposits (Buildings and Roads)	5,118	17,116	22,234	16,082	6,152
Public Works Deposits (Irrigation)	8,834	13,992	22,826	13,353	9,473
Public Works Deposits (Railway Capital)	33	2,875	2,908	110	2,798
Public Works Deposits (Railway Revenue)	18,338	201,113	219,451	202,588	16,863
State Railway Fine Fund	447	1,007	1,454	848	606
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	93,352	283,257	376,609	252,471	124,138
TOTAL . Rx.	1,079,288	2,935,287	4,014,575	2,905,683	1,108,892
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits.					
Revenue Deposits	68,100	245,789	313,889	225,571	88,318
Civil Courts' Deposits	248,309	608,114	856,423	590,970	265,453
Criminal Courts' Deposits	10,114	56,589	66,703	53 749	12,954
Personal Deposits	122,806	1,482,136	1,604,942	1,476,192	128,750
Municipal Funds	111,218	577,044	688,262	592,566	95,696
Forest Deposits	392	373	765	373	392
Trust Interest Fund	343	35,036	35,379	35,083	296
Other Deposits.					
Public Works Deposits (Buildings and Roads)	15,880	60,097	75,977	55,075	20,902
Public Works Deposits (Irrigation)	1,558	3,965	5,523	3,690	1,833
Public Works Deposits (Railway Capital)	2,797	14,325	17,122	12,089	5,033
Public Works Deposits (Railway Revenue)	16,424	78,347	94,771	78,775	15,996
State Railway Fine Fund	146	1,643	1,789	603	1,186
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—2,700	946	—1,754	1,299	—3,053
TOTAL . Rx.	595,387	3,164,404	3,759,791	3,126,035	633,756
Carried forward . Rx.	2,250,691	9,754,829	12,005,520	9,569,816	2,435,704

No. 83.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1893—*continued.*

	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Payments in 1892-93.	Balance, 31st March 1893.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,250,691	9,754,829	12,005,520	9,569,816	2,435,704
PUNJAB.					
Civil Deposits.					
Revenue Deposits	143,116	389,347	532,463	400,926	131,537
Personal Deposits	73,928	738,418	812,346	738,160	74,186
Municipal Funds	81,698	383,601	465,299	384,429	80,870
Forest Deposits	2	76	78	57	21
Trust Interest Fund	2,317	28,837	31,154	31,069	85
Deposits for work done for public bodies or individuals	...	707	707	349	358
Other Deposits.					
Public Works Deposits (Buildings and Roads)	7,592	77,080	84,672	59,712	24,960
Public Works Deposits (Irrigation)	31,407	44,687	76,094	62 914	13,180
Public Works Deposits (Railway Capital)	20,727	5,042	25,769	16,214	9,555
Public Works Deposits (Railway Revenue)	48,617	307,571	356,188	302,014	54,174
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—2,238	3,148	910	2,600	—1,690
TOTAL . Rx.	407,166	1,978,514	2,385,680	1,998,444	387,236
MADRAS.					
Civil Deposits.					
Revenue Deposits	139,500	235,813	375,313	206,898	168,415
Civil Courts' Deposits	123,226	356,496	479,722	340,367	139,355
Criminal Courts' Deposits	4,745	9,726	14,471	8,600	5,871
Personal Deposits	174,923	994,542	1,169,465	1,002,705	166,760
Municipal Funds	64,758	227,707	292,465	225,366	67,099
Presidency Bank Deposits	4,810	165	4,975	633	4,342
Trust Interest Fund	1,886	185,942	187 828	186,743	1,085
Deposits of deceased officers and men of the Native Army	88	35	123	39	84
Deposits for work done for public bodies or individuals	284	1,267	1,551	1,075	476
Other Deposits.					
Military Deposits	19,136	24,620	43,756	19 717	24,039
Public Works Deposits (Buildings and Roads)	6,899	20,187	27,086	19,300	7,786
Public Works Deposits (Railway Capital)	6,408	25,739	32,147	25,293	6,854
Public Works Deposits (Railway Revenue)	1,444	13,759	15,203	11,866	3,337
Trust Interest Account (Military)	6	494	500	499	1
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—44,044	463,038	418,994	457,520	—38,526
TOTAL . Rx.	504,069	2,559,530	3,063,599	2,506,621	556,978
Carried forward . Rx.	3,161,926	14,292,873	17,454,799	14,074,881	3,379,918

No. 83.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1893—*continued.*

	Balance, 1st April 1892.	Receipts in 1892-93.	TOTAL.	Payments in 1892-93.	Balance, 31st March 1893.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	3,161,926	14,292,873	17,454,799	14,074,881	3,379,918
BOMBAY.					
Civil Deposits.					
Revenue Deposits	43,939	191,688	235,627	193,507	42,120
Civil Courts' Deposits	59,674	189,129	248,803	183,805	64,998
Criminal Courts' Deposits	3,487	11,056	14,543	10,206	4,337
Personal Deposits	107,832	886,789	994,621	860,412	134,209
Municipal Funds	83,114	173,140	256,254	166,610	89,644
Marine Deposits	371	1,907	2,278	1,716	562
Forest Deposits	9,214	14,128	23,342	9,248	14,094
Presidency Bank Deposits	9,352	508	9,860	376	9,484
Trust Interest Fund	2,934	220,683	223,617	223,282	335
Deposits of deceased officers and men of the Native Army	240	82	322	79	243
Deposits for work done for public bodies or individuals	...	159	159	...	159
Other Deposits.					
Military Deposits	7,408	30,439	37,847	28,657	9,190
Public Works Deposits (Buildings and Roads) .	35,005	55,851	90,856	64,233	26,623
Public Works Deposits (Irrigation) . . .	13,494	29,443	42,937	32,480	10,457
Public Works Deposits (Railway Revenue) . .	8,127	49,969	58,096	33,254	24,842
Public Works Deposits (Railway Capital) . .	759	995	1,754	1,754	...
State Railway Fine Fund	128	1,347	1,475	401	1,074
Trust Interest Account (Military) . . .	...	277	277	277	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	1,129	2,923	4,052	5,495	—*1,443*
TOTAL . Rx.	386,207	1,860,513	2,246,720	1,815,792	430,928
GRAND TOTAL . Rx.	3,548,133	16,153,386	19,701,519	15,890,673	3,810,846

No. 84.—ACCOUNT of IMPERIAL ADVANCES AND LOANS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1893, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1892.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1893.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of interest received and credited to Revenue.
LOANS TO NATIVE STATES.								
BENGAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Cooch Behar State	12,862	36,660	49,522	9,401	40,121	80,000	4 per cent.	599
BOMBAY.								
Cambay State	4,996	...	4,996	4,996	...	10,000	4½ per cent.	202
TOTAL LOANS TO NATIVE STATES . Rx.	17,858	36,660	54,518	14,397	40,121			801
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.								
BENGAL.								
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ per cent.	7,942
Calcutta Port Trust Consolidated Loan	399,438	...	399,438	14,804	384,634	534,035	4½ " "	17,810
Calcutta Port Trust for construction of Kidderpur Dock	2,584,566	291,731	2,876,297	...	2,876,297	2,876,297	4 " "	104,051
Consolidated Loan of the Calcutta Municipality	558,047	...	558,047	22,956	535,091	783,120	4½ " "	23,476
TOTAL . Rx.	3,718,551	291,731	4,010,282	37,760	3,972,522			153,279
MADRAS.								
Madras Municipality, Water-supply	143,000	...	143,000	...	143,000	143,000	4 per cent. (a)	5,723
Madras Harbour Trust	495,424	15,000	510,424	10,000	500,424	582,890	4½ " "	18,704
TOTAL . Rx.	638,424	15,000	653,424	10,000	643,424			24,427
BOMBAY.								
Bombay Municipality (Water-supply)	264,238	...	264,238	7,080	257,158	373,005	4 per cent.	10,440
New Consolidated Loan of the Bombay Municipality repayable in 30 years	452,289	...	452,289	15,484	436,805	584,000	4½ " "	20,181
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,040,970	...	2,040,970	1,342	2,039,628	2,117,075	4½ " "	91,815
Bombay Port Trust, for Prince's Dock	616,104	...	616,104	...	616,104	760,000	4½ " "	27,725
Bombay Port Trust, for Dock Extension	898,622	10,000	908,622	...	908,622	940,000	4 " "	35,613
Bombay Port Trust, for Loans not bearing interest under Acts I and VI of 1873 and 1879	44,905	...	44,905	1,341	43,564	84,468	*Nil.*	...
TOTAL . Rx.	4,327,128	10,000	4,327,128	25,247	4,301,881			185,774
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &c. . Rx.	8,674,103	316,731	8,990,834	73,007	8,917,827			363,480
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	22,623	21,260	43,883	13,448	30,435	34,300	5 per cent.	743
Quetta Municipality	2,609	3	2,612	244	2,368	2,809	4½ " "	184
TOTAL . Rx.	25,232	21,263	46,495	13,692	32,803			927

UPPER BURMA.								
Minbu Municipality	366	...	366	179	187	700	4½ per cent.	15
Pokokku Municipality	2,042	...	2,042	373	1,669	2,400	4½ "	88
Mohywa Municipality	1,251	...	1,251	133	1,118	1,500	4½ "	55
Pyinmana Municipality	3,064	...	3,064	456	2,608	3,500	4½ "	133
Yosagyo Municipality	410	...	410	410	...	500	5 "	...
Sagaing Municipality	1,365	...	1,365	281	1,084	1,500	5 "	65
Yeu Municipality	911	...	911	185	726	1,000	5 "	43
Toungdwingyi Municipality	1,000	...	1,000	79	921	1,000	5 "	52
Myingyan Municipality	...	2,300	2,300	...	2,300	2,300	5 "	...
Kyoukse Municipality	...	2,000	2,000	78	1,922	2,000	5 "	51
TOTAL . Rx.	10,409	4,300	14,709	2,174	12,535			502
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES .	35,641	25,563	61,204	15,866	45,338			1,429
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	3,732	...	3,732	63	3,669	4,965	5 per cent.	187
Syad Adam Shah	1,000	...	1,000	100	900	1,200	5 " "	50
Mangal Sawdagor Zaman Khan Salamat and Bettah	30	...	30	30	...	80	5 " "	2
Talukdars of Ajmere	522	...	522	64	458	82,500	5 " "	180
Mir Hazar Khan, Ressaldar of Marri Levies	110	...	110	30	80	200	5 " "	...
Kechi Khan, the Shambani Sardar	40	...	40	20	20	100	5 " "	...
Shagasi Wali Mahomed	170	...	170	170	...	300	*Nil.*	...
TOTAL . Rx	5,604	...	5,604	477	5,127			419
LOWER BURMA.								
Bishop of Rangoon	2,233	1,988	4,221	...	4,221	10,000	4 per cent.	88
Mirza Tharuddin	...	80	80	14	66	80	5 " "	...
TOTAL . Rx.	2,233	2,068	4,301	14	4,287			88
BENGAL.								
Prince Furockshah	...	72,500	72,500	...	72,500	72,500	4 per cent	...
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	7,837	74,568	82,405	491	81,914			507
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	23,672	2	23,674	1,000	22,674	30,000	4½ per cent.	1,052
Ditto Secunderabad (Water works)	...	7,500	7,500	...	7,500	75,800	4½ "	...
TOTAL . Rx.	23,672	7,502	31,174	1,000	30,174			1,052
UPPER BURMA.								
Magwe District Fund	1,000	...	1,000	200	800	1,000	4½ per cent.	43
Pokokku ditto	...	410	410	95	315	410	5 "	19
TOTAL . Rx.	1,000	410	1,410	295	1,115			62
MADRAS.								
Cantonment Committee, Wellington	...	200	200	...	200	200	4½ per cent.	2
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES	24,672	8,112	32,784	1,295	31,489			1,116
ADVANCES TO CULTIVATORS.								
INDIA, GENERAL.								
Advances to Cultivators	54,012	21,507	75,519	13,778	61,741	61,751	6½ & 6 per cent.	1,808
UPPER BURMA.								
Advances for relief of Agriculturists and other purposes	42,776	25,095	67,871	33,134	34,737	30,000	6½ per cent.	3,082
TOTAL ADVANCES TO CULTIVATORS . Rx.	96,788	46,602	143,390	46,912	96,478			4,890
GRAND TOTAL . Rx.	8,856,899	508,236	9,365,135	151,968	9,213,167			372,223

(a) Exclusive of 2 per cent. for Sinking Fund for repayment of Loan.

No. 84A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts advanced and repaid during the Year ended 31st March 1893, and the amount of such LOANS at the commencement and close of the year.

LOANS TO MOFUSSIL MUNICIPALITIES.	Amount, 1st April 1892.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1893.	Amount of loan sanctioned.	Rate of interest.	Amount of interest received and credited to Revenue.
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Nagpore Municipality (Water-supply)	38,557	...	38,557	1,173	37,384	40,000	4½ per cent.	1,502
Burhanpur Municipality (Do.)	10,336	...	10,336	341	9,995	10,500	4½ "	462
Raipur Municipality (Do.)	...	10,000	10,000	...	10,000	10,000	4½ "	...
TOTAL . RX.	48,893	10,000	58,893	1,514	57,379			1,964
BURMA.								
Lower Burma—								
Prome Municipality	8,550	...	8,550	395	8,155	20,000	5 per cent.	423
Rangoon Municipality (Water-supply)	13,925	2,000	15,925	2,746	13,179	41,000	4½ & 5 per cent.	590
Kyauk-phyu Municipality	768	...	768	243	525	1,000	5 per cent.	35
Mergui Municipality	152	...	152	50	102	200	5 "	7
Maubin Municipality	...	800	800	...	800	800	5 "	...
Paungde Municipality	...	1,800	1,800	...	1,800	1,800	5 "	...
TOTAL . Rx.	23,395	4,600	27,995	3,434	24,561			1,055
ASSAM.								
Shillong Municipality	1,053	250	1,303	68	1,235	1,750	4½ & per 5 cent.	47
BENGAL.								
Darjeeling Municipality	2,138	3,500	5,638	211	5,427	7,500	4½ per cent.	108
Dacca Municipality	12,378	...	12,378	228	12,150	12,500	4½ "	555
Faridpur Municipality	500	...	500	56	444	500	4½ "	7
Rajshahye Municipality	1,391	...	1,391	126	1,265	1,500	4½ "	61
Commillah Municipality (Tipperah)	134	...	134	...	134	250	4½ "	9
Serampore Municipality	3,000	...	3,000	55	2,945	3,000	4½ "	175
Chapra Municipality	...	500	500	...	500	500	4½ "	...
Pooree Municipality	...	1,500	1,500	...	1,500	2,500	4½ "	...
TOTAL . Rx.	19,541	5,500	25,041	676	24,365			915

NORTH-WESTERN PROVINCES AND OUDH.								
Naini Tal Municipality (old loan)	2,147	...	2,147	...	2,147	2,500	4½ per cent.	...
Naini Tal Municipality (for Protective Works)	9,446	...	9,446	9,446	...	15,000	4½ "	285
Naini Tal Municipality (Water Works)	15,000	8,000	23,000	...	23,000	23,000	*Nil.*	...
Agra Municipality (Do.)	112,500	10,620	123,120	1,005	122,115	123,120	4 per cent.	3,868
Allahabad Municipality (Do.)	153,505	5,696	159,201	1,347	157,854	159,201	4 "	4,028
Benares Municipality (Do.)	105,000	50,000	155,000	...	155,000	155,000	4 "	3,549
Cawnpore Municipality (Do.)	10,000	30,000	40,000	...	40,000	40,000	4 "	534
Mussoorie Municipality (Do.)	...	3,500	3,500	...	3,500	3,600	4½ "	107
Lucknow Municipality (Do.)	...	20,000	20,000	...	20,000	126,289	4 "	138
Bara Banki Municipality	600	...	600	59	541	600	4½ "	27
Meerut Municipality	422	...	422	422	...	1,807	*Nil.*	...
Bareilly Municipality	...	1,350	1,350	...	1,350	1,350	4½ per cent.	...
TOTAL . Rx.	408,620	129,166	537,786	12,279	525,507			12,536
PUNJAB.								
Lahore Municipality	164,759	...	164,759	2,087	162,672	177,500	4½ per cent.(*a*)	7,075
Simla Municipality	49,874	30,000	97,911	7,404	90,507	120,000	4½ "	1,806
Simla Municipality for Town Hall	18,037							
Peshawar Municipality	10,500	...	10,500	1,500	9,000	15,000	5 "	517
Edwardesabad Municipality	600	...	600	120	480	3,500	5 "	37
Dera Ghazi Khan Municipality	18,689	1	18,690	1,173	17,517	23,400	4 "	741
Delhi Municipality	42,098	11,206	53,304	...	53,304	60,000	5 "	3,191
Ludhiana Municipality	2,178	3,046	5,224	...	5,224	6,000	5 "	9
Kohat Municipality	...	1,700	1,700	...	1,700	1,700	5 "	...
Dalhousie Municipality	...	2,599	2,599	87	2,512	5,033	5 "	...
TOTAL . Rx.	306,735	48,552	355,287	12,371	342,916			13,376
Carried over .	808,237	198,068	1,006,305	30,342	975,963			29,893

(*a*) Exclusive of ½ per cent. on a portion of the loan of Rx. 67,500 credited to Sinking Fund.

No. 84A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts advanced and repaid during the Year ended 31st March 1893, and the amount of such LOANS at the commencement and close of the year—*continued.*

	Amount, 1st April 1892.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1893.	Amount of loan sanctioned.	Rate of interest.	Amount of interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Brought forward	808,237	198,068	1,006,305	30,342	975,963			29,893
MADRAS.								
Coonoor Municipality	1,095	200	1,295	69	1,226	1,925	4½&4¼ per cent.	48
Ootacamund Municipality	6,394	...	6,394	309	6,085	7,292	4½&4¼ "	241
Cochin Municipality	841	...	841	66	775	1,400	4½ "	40
Kombhakonam Municipality	2,000	4,000	6,000	...	6,000	6,000	4½ "	90
Calicut Municipality	2,900	...	2,900	200	2,700	3,000	4½ "	135
Mayavaram Municipality	633	...	633	18	615	850	4½ "	34
Cuddapah Municipality	...	969	969	...	969	969	4½ "	...
Tanjore Municipality	...	16,360	16,360	...	16,360	19,000	4½ "	...
TOTAL . Rx.	13,863	21,529	35,392	662	34,730			588
BOMBAY.								
Hubli Municipality	19,500	...	19,500	...	19,500	19,500	4½ per cent.	576
Ahmedabad Municipality	44,999	...	44,999	753	44,246	45,000	4½ "	2,010
Dharwar Municipality	1,500	...	1,500	210	1,290	3,600	4½ "	64
Godhra Municipality	922	...	922	34	888	1,000	5 "	46
Hyderabad Municipality (for Water-supply)	9,563	...	9,563	1,218	8,345	30,000	4½ "	406
Ilkal Municipality	83	...	83	83	...	300	4½ "	3
Jalgaon Municipality	489	...	489	489	...	7,300	4½ "	14
Panvel Municipality	...	5,900	5,900	...	5,900	5,900	4½ "	43
Sangamner Municipality	281	...	281	33	248	600	4½ "	12
Dhulia Municipality	...	15,000	15,000	...	15,000	25,000	4½ "	...
TOTAL . Rx.	77,337	20,900	98,237	2,820	95,417			3,174
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . Rx.	899,437	240,497	1,139,934	33,824	1,106,110			33,655
LOANS TO PORT FUNDS.								
LOWER BURMA.								
Moulmein Port Fund	4,366	...	4,366	1,017	3,349	8,000	4½ per cent.	185

BENGAL.								
Chittagong Port Fund	12,723	7,277	20,000	...	20,000	20,000	4½ per cent.	975
BOMBAY.								
Karachi Port Trust	221,274	...	221,274	3,899	217,375	226,150	4½ per cent.	9,912
TOTAL LOANS TO PORT FUNDS	238,363	7,277	245,640	4,916	240,724			11,072
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
BENGAL.								
Patna District Board	7,207	...	7,207	1,503	5,704	8,000	4½ per cent.	302
Dinagepur District Board	8,000	3,000	11,000	...	11,000	20,000	4½ "	410
Julpaiguri District Board	2,062	...	2,062	477	1,585	2,500	4½ "	87
Sarun District Board	4,512	...	4,512	946	3,566	5,000	4½ "	182
Darbhanga District Board	...	18,000	18,000	...	18,000	18,000	4½ "	...
TOTAL . Rx.	21,781	21,000	42,781	2,926	39,855			981
MADRAS.								
Calicut Local Fund Board	933	...	933	467	466	8,900	4½ per cent.	42
Sydapet Local Fund Board	8,515	...	8,515	1,155	7,360	19,979	4½ "	370
Tellicherry Local Fund Board	2,131	...	2,131	300	1,831	6,000	4½ "	89
TOTAL . Rx.	11,579	...	11,579	1,922	9,657			501
BOMBAY.								
District Local Board, Ahmedabad	3,400	...	3,400	362	3,038	3,400	4½ per cent.	153
District Local Board, Bijapur	2,708	...	2,708	263	2,445	5,000	4½ "	119
District Local Board, Ratnagiri	5,339	...	5,339	375	4,964	20,050	4½ "	236
District Local Board, Surat	11,766	...	11,766	2,174	9,592	35,000	4½ "	499
TOTAL . Rx.	23,213	...	23,213	3,174	20,039			1,007
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES . Rx.	56,573	21,000	77,573	8,022	69,551			2,489

No. 84A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1893, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	Amount, 1st April 1892.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1893.	Amount of loan sanctioned.	Rate of Interest.	Amount of interest received and credited to Revenue.
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Chief of Bastar	1,720	...	1,720	1,720	...	7,000	5 per cent.	126
Raja Padman Singh, successor to Path Raja Ram Chunder Singh of Thuamal	439	...	439	143	296	2,393	5 " "	11
Rehracole Feudatory State	1,240	...	1,240	920	320	1,500	5 " "	81
TOTAL . Rx.	3,399	...	3,399	2,783	616			218
BENGAL.								
Shazada Nasheen of Saseeram Endowment	1,347	...	1,347	...	1,347	1,500	4 per cent.	...
Raja of Tigoria	158	...	158	158	...	600	4½ " "	5
" Khandpara	633	...	633	633	...	1,500	4½ " "	5
" Nayagur	1,503	...	1,503	...	1,503	2,500	4½ " "	...
" Runpore	254	...	254	254	...	500	4½ " "	15
Deo Estate in Gya	31,910	...	31,910	3,602	28,308	40,000	4½ " "	1,399
Prince Jehan Kadir Mirza	3,315	4,500	7,815	368	7,447	8,000	4½ " "	233
Saint Joseph's College, Darjeeling	1,000	...	1,000	200	800	1,000	4½ " "	45
Darjeeling Girls' School	1,456	...	1,456	298	1,158	1,600	4½ " "	62
Loretto Convent	...	1,000	1,000	...	1,000	1,000	4½ " "	...
TOTAL . Rx.	41,576	5,500	47,076	5,513	41,563			1,764
NORTH-WESTERN PROVINCES AND OUDH.								
Thakur Gurdial Sing (Mainpuri)	2,100	...	2,100	30	2,070	4,800	6 per cent.	193
Sheobalak (Mirzapur)	(a) 223	6	229	...	229	300	5 " "	12
Raja Ranabir Singh (Dehra Dun)	1,593	...	1,593	107	1,486	1,720	4 " "	63
Mahommedan Anglo-Oriental College Committee (Aligarh)	1,288	...	1,288	248	1,040	1,500	4½ " "	52
TOTAL . Rx.	5,204	6	5,210	385	4,825			320
PUNJAB.								
Ali Akbar Khan of Kalahat	221	...	221	143	78	600	6 per cent.	13
Archdeacon of Lahore (Simla Parsonage)	1,173	...	1,173	192	981	1,800	4 " "	68
Diocesan Board of Education	1,400	...	1,400	175	1,225	1,700	4½ " "	126

Family of the late Syud Mahdi Shah	188	...	188	18	170	450	6 " "	11
Golam Hydar Khan	149	...	149	31	118	300	6¼ " "	9
Guru Jowahir Singh	618	...	618	618	...	16,382	6 " "	37
Nawab Atta Mohamed Khan	2,345	...	2,345	...	2,345	5,525	5 " "	235
Nawab Sir Khawaja Mohamed Khan, K.C.S.I.	1,250	...	1,250	500	750	6,000	5 " "	171
Raja Inder Deo of Akrote	578	...	578	148	430	1,487	6¼ " "	37
Raja Niyamatulla Khan	2,458	...	2,458	90	2,368	2,900	4½ " "	110
Raja Feroze Khan of Khairpur	2,662	...	2,662	351	2,311	4,000	6 " "	149
Rai Hera Chand	1,312	...	1,312	102	1,210	1,500	5 " "	66
Mirza Suriya Jah	4,405	...	4,405	297	4,108	4,500	5 " "	213
Imam Bux, Sub-Surveyor	210	...	210	60	150	300	*Nil.*	...
TOTAL . Rx.	18,969	...	18,969	2,725	16,244			1,245
MADRAS.								
Andipati Poligar	2,047	...	2,047	2,047	...	6,200	5 per cent.	142
Banganapalli Nawab	7,294	...	7,294	...	7,294	30,000	6 " "	...
Shulagiri Estate	2,075	...	2,075	246	1,829	3,500	5 " "	104
TOTAL . Rx.	11,416	...	11,416	2,293	9,123			246
BOMBAY.								
Administrator to the Chief of Malegaon	3,897	...	3,897	655	3,242	8,400	5 per cent.	195
Mir Gulam Mahomed Khan	193	...	193	113	80	1,400	5 " "	7
Nawab of Cambay	6,454	...	6,454	3,752	2,702	30,000	4½ " "	248
Sayad Shah Abdulla Husen Walad Sayad Mahomed Amin, Din Alli Sahib, Shahzade Nashin (Pirzade and Jaghirdar of the Dargah of Shahapur)	3,124	...	3,124	244	2,880	4,200	5 " "	156
Thakoor of Dhrole	4,549	...	4,549	1,806	2,743	15,000	5 " "	194
Yedneshwar and Sudasew Balkristna Dixit in Khandeish	1,248	...	1,248	405	843	6,000	4½ " "	56
Wadherao Lalbux	90	...	90	22	68	90	5 " "	11
Chandna Kasbatis	136	...	136	80	56	406	*Nil.*	...
TOTAL . Rx.	19,691	...	19,691	7,077	12,614			867
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES Rx.	100,255	5,506	105,761	20,776	84,985			4,660

(a) Differs from last year's closing balance for corrections since made.

No. 84A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1893, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1892.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1893.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	132,199	12,404	144,603	761	143,842	...	5 per cent.	277
Embankment Advances	3,686	1,738	5,424	2,508	2,916	...	5 „ „	160
TOTAL . Rx.	135,885	14,142	150,027	3,269	146,758			437
NORTH-WESTERN PROVINCES AND OUDH.								
Jhansi Encumbered Estates Acts	10,781	...	10,781	2,967	7,814	...	...	491
Oudh Talukdars' Relief Act;								
Chaudhri Muhammad Azim (Hardoi) . . .	6,230	...	6,230	1,721	4,509	19,000	5 per cent.	279
Bahna Estate (Rai Bareli)	2,960	...	2,960	457	2,503	7,038	5 „ „	141

Shahzada Shadeo Singh (Rai Bareli) . . .	2,210	...	2,210	2,004	206	35,000	5 per cent.	48
Captains Gulab and Atar Singh (Rai Bareli) . .	8,050	...	8,050	5,035	3,015	22,500	5 " "	284
Dewan Kishen Kumar (Barabanki)	3,210	...	3,210	150	3,060	7,652	*Nil.*	...
TOTAL . Rx.	33,441	...	33,441	12,334	21,107			1,243
BOMBAY.								
Kaira Thakoors	17,783	...	17,783	2,135	15,648	27,000	5 per cent.	925
Talookdaree Settlement Officer, Ahmedabad . . .	14,113	2,091	16,204	1,131	15,073	47,000	5 " "	761
Talookdaree Settlement Officer, Broach	4,073	...	4,073	1,392	2,681	47,000	5 " "	198
Manager, Karachi Encumbered Estate	901	...	901	172	729		5 " "	41
Manager, Encumbered Estate, Hyderabad . . .	2,356	...	2,356	636	1,720	170,000	5 " "	144
Manager, Encumbered Estate, Shikarpur . . .	1,023	...	1,023	403	620		5 " "	50
TOTAL . Rx.	40,249	2,091	42,340	5,869	36,471			2,119
TOTAL ADVANCES UNDER SPECIAL LAWS . Rx.	209,575	16,233	225,808	21,472	204,336			3,799

No. 84A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1893, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1892.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1893.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
ADVANCES TO CULTIVATORS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
CENTRAL PROVINCES.							
Advances for improvement of land	(a) 9,993	2,941	12,934	2,618	10,316	6¼ per cent.	669
Ditto for relief of Agriculturists and other purposes	16,440	18,338	34,778	9,231	25,547	6¼ " "	939
TOTAL . Rx.	26,433	21,279	47,712	11,849	35,863		1,608
BURMA (LOWER).							
Advances for relief of Agriculturists and other purposes	1,170	2,200	3,370	1,879	1,491	6¼ per cent.	190
ASSAM.							
Advances for improvement of land	26	3	29	23	6	6¼ per cent.	2
Ditto for relief of Agriculturists and other purposes	...	48	48	24	24	6¼ " "	1
TOTAL . Rx.	26	51	77	47	30		3
BENGAL.							
Advances for improvement of land	19,831	8,984	28,815	6,541	22,274	6¼ per cent.	1,068
Ditto for relief of Agriculturists and other purposes	28,423	19,974	48,397	14,978	33,419	6¼ " "	1,591
TOTAL . Rx.	48,254	28,958	77,212	21,519	55,693		2,659
NORTH-WESTERN PROVINCES AND OUDH.							
Advances for improvement of land	42,286	14,790	57,076	16,966	40,110	6¼ per cent. (b)	2,382
Ditto for relief of Agriculturists and other purposes	54,393	57,817	112,210	56,502	55,708		2,978
TOTAL . Rx.	96,679	72,607	169,286	73,468	95,818		5,360
PUNJAB.							
Advances for improvement of land	146,991	35,082	182,073	22,246	159,827	6¼ per cent.	11,442
Ditto for relief of Agriculturists and other purposes	9,990	13,365	23,355	5,617	17,738	6¼ " "	526
TOTAL . Rx.	156,981	48,447	205,428	27,863	177,565		11,968

MADRAS.							
Advances for improvement of land	(a) 192,407	204,183	396,590	23,549	373,041	6¼, 3 & 4 per cent.	5,960
Ditto for relief of Agriculturists and other purposes	(a) 21,504	26,336	47,840	13,568	34,272	6¼ per cent.	938
TOTAL . Rx.	213,911	230,519	444,430	37,117	407,313		6,898
BOMBAY.							
Advances for improvement of land	86,373	62,695	149,068	19,484	129,584	4½, 5, 6, 6¼ per cent.	2,955
Ditto for relief of Agriculturists and other purposes	12,310	29,548	41,858	11,241	30,617	4½, 5, 6, 6¼ per cent.	516
TOTAL . Rx.	98,683	92,243	190,926	30,725	160,201		3,471
TOTAL ADVANCES TO CULTIVATORS . Rx.	642,137	496,304	1,138,441	204,467	933,974		32,157
GRAND TOTAL	2,146,340	786,817	2,933,157	293,477	2,639,680		87,832
Distribution of the above—							
Central Provinces	78,725	31,279	110,004	16,146	93,858		3,790
Burma (Lower)	28,931	6,800	35,731	6,330	29,401		1,430
Assam	1,079	301	1,380	115	1,265		50
Bengal	279,760	82,377	362,137	33,903	328,234		7,731
North-Western Provinces and Oudh	543,944	201,779	745,723	98,466	647,257		19,459
Punjab	482,685	96,999	579,684	42,959	536,725		26,589
Madras	250,769	252,048	502,817	41,994	460,823		8,233
Bombay	480,447	115,234	595,681	53,564	542,117		20,550

(a) Differs from last year's closing balance for corrections since made.
(b) No interest is charged on advances to tenants on Government Estates of Terai and Bhabar.

No. 85.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1892-93; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1893; and the BALANCES at that Date.

TRANSACTIONS.	STATE.								GUARANTEED.				GRAND TOTAL.
	Assam-Bengal.	Bengal Central.†	Bengal-Nagpur.	Indian Midland.	Nilgiri Railway.	Rohilkund and Kumaon.‡	Southern Mahratta (including Mysore Railway).	TOTAL.	Bombay, Baroda, and Central India.	Great Indian Peninsula.	Madras.	TOTAL.	
DURING THE YEAR 1892-93.	£	£	£	£	Rx.	£	£		£	£	£	£	
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	...	77,500	...	...	77,500	...	...	...	...	77,500
England	1,210,967	...	...	...	...	...	...	1,210,967	...	...	...	...	1,210,967
Debentures:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...	...	...	259,600	100,000	359,600	359,600
Debenture Stock:													
England	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	1,210,967	...	...	...	77,500	...	...	1,288,467	...	259,600	100,000	359,600	1,648,067
B. Payments for discharge of Debentures	...	...	...	...	...	...	...	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	1,210,967	...	...	...	77,500	...	...	1,288,467	...	259,600	100,000	359,600	1,648,067
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Payments:													
India, at Contract Rates	195,471	6,506	204,587	24,777	81,961	12,450	—26,506	499,246	122,826	326,760	154,387	603,973	1,103,219
England	182,414	2,102	113,761	53,248	...	5,144	30,939	387,608	122,457	347,487	64,017	533,961	921,569
C. TOTAL	377,885	8,608	318,348	78,025	81,961	17,594	4,433	886,854	245,283	674,247	218,404	1,137,934	2,024,788
Repayments:													
India, at Contract Rates	...	...	...	...	...	...	...	...	259,456	605,298	195,146	1,059,900	1,059,900
England	249	119	152	635	...	20	146	1,321	1,530	5,760	490	7,780	9,101
D. TOTAL	249	119	152	635	...	20	146	1,321	260,986	611,058	195,636	1,067,680	1,069,001
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	377,636	8,489	318,196	77,390	81,961	17,574	4,287	885,533	—15,703	63,189	22,768	70,254	955,787
A. + D. TOTAL RECEIPTS	1,211,216	119	152	635	77,500	20	146	1,289,788	260,986	870,658	295,636	1,427,280	2,717,068
B. + C. TOTAL PAYMENTS	377,885	8,608	318,348	78,025	81,961	17,594	4,433	886,854	245,283	674,247	218,404	1,137,934	2,024,788
Advances made to Companies from money raised under Act 51 Vict., Chapter 5	...	...	300,000	115,000	...	...	150,000	565,000	...	...	...	...	565,000

TO 31ST MARCH 1893.													
On Account of Share and other Capital:													
Share Capital:													
India, at Contract Rates	...	...	...	...	117,500	...	8,460	125,960	21,672	496,897	...	518,569	644,529
England	1,313,872	500,000	3,000,000	3,000,000	...	200,000	3,491,540	11,505,412	7,528,628	19,503,103	10,257,630	37,289,361	48,794,773
Debentures:													
Nominal amount	...	...	*1,500,000*	*2,754,100*	...	*§147,000*	*943,100*	*5,344,200*	*1,238,500*	*2,970,900*	*800,000*	*5,009,400*	*10,353,600*
Cash received ‖	...	...	1,500,000	2,754,100	...	§160,837	943,100	5,358,037	1,238,500	2,970,900	800,000	5,009,400	10,367,437
Debenture Stock:													
Stock represented	...	...	...	...	...	...	*1,200,000*	*1,200,000*	...	*2,701,450*	...	*2,701,450*	*3,901,450*
Cash received	...	...	...	...	...	...	¶1,200,000	1,200,000	...	2,475,559	...	2,475,559	3,675,559
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	34	34	...	74,929	...	74,929	74,963
England	...	...	5,781	2,016	...	...	54,923	62,720	18,419	215,145	12,014	245,578	308,298
Net Receipts on account of Subscribed Capital	1,313,872	500,000	4,505,781	5,756,116	117,500	360,837	5,698,057	18,252,163	8,807,219	25,736,533	11,069,644	45,613,396	63,865,559
Advances made to Companies from money raised under Act 51 Vict., Chapter 5	...	500,000	2,700,000	1,345,000	...	...	2,129,900	6,674,900	...	...	...	...	6,674,900
	1,313,872	1,000,000	7,205,781	7,101,116	117,500	360,837	7,827,957	24,927,063	8,807,219	25,736,533	11,069,644	45,613,396	70,540,459
On account of Capital Expenditure:													
Net Payments:													
India, at Contract Rates	195,471	332,431	5,031,279	4,717,130	114,891	174,113	5,761,390	16,326,705	2,351,438	6,912,818	4,168,619	13,432,875	29,759,580
England	182,165	489,387	2,411,793	2,212,587	...	270,153	1,735,181	7,301,266	6,416,634	18,524,315	6,833,585	31,774,534	39,075,800
Net Payments on account of Capital Expenditure	(a)377,636	821,818	7,443,072	6,929,717	114,891	444,266	7,496,571	23,627,971	8,768,072	25,437,133	11,002,204	45,207,409	68,835,380
Balance of account with Company:													
At Credit	936,236	178,182	...	171,399	2,609	...	331,386	1,619,812	39,147	299,400	67,440	405,987	2,025,799
At Debit	...	...	237,291	...	...	83,429	...	320,720	...	...	...	...	320,720

* Excluding East Indian Railway Company, and South Indian Railway Company, Limited.
† Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.
‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.
§ £147,000 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This sum was paid into the Calcutta Treasury, and at the contract rate is equivalent to a Sterling payment of £160,837.
‖ Excluding premium, which is included under "Capital not bearing Interest."
¶ Mysore Railway Debenture Capital. The cash received in this case was £1,224,000, of which the sum of £24,000 is included under "Capital not bearing Interest."
(a) Besides £[illegible],355 and £240 debited and £14,797 credited to Capital Account on account of Interest on share Capital paid by the Secretary of State, Interest on Interest, and Interest on excess capital respectively.

No. 86.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	Unadjusted 1st April	
	Debits.	No. of Items.
Her Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station	14,998	1
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	17,351	2
Ditto ditto to retired Hong-Kong Police	566	3
Enlistment of Natives of India for service in the Colonies	12,368	4
Postal and Money Order Transactions	8,734	5
Little Basses Light Vessel Dues	...	6
Balances of Shipping Masters' Accounts	...	7
Defence Works at Aden	8,555	8
Miscellaneous	9,511	9
	72,083	10
Her Majesty's Indian Government in London.		
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	11
Family and Miscellaneous Remittances made by means of Rolls	...	12
Family Allotments	...	13
Remittances by Administrators General	...	14
East Indian Railway Company advances in England for purchase of Stores, etc.	...	15
Rajputana-Malwa Railway Ditto ditto	...	16
South Indian Railway Company Ditto ditto	...	17
Bengal and North-Western Railway Company Ditto ditto	...	18
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, etc.	2,231	19
Bills drawn by the Mission to the Court of Persia	...	20
Brokerage on conversion of India 4½ per cent. Rupee Loans	...	21
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, etc.	...	22
Miscellaneous	3,624	23
	5,855	24
£	77,938	25

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1893, and mencement and close of that Year.

Balances, 1892.		1892-93.				Unadjusted Balances, 31st March 1893.	
		India.		England.			
No. of Items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	89,985	3	...	101,150	3,830	...
2	...	23,822	20	...	29,489	11,664	...
3	...	1,103	3	...	1,135	531	...
4	...	12,912	156	...	1,648	23,476	...
5	...	...	84,050	75,904	...	588	...
6	7,402	192	8,455	11,986	...	...	3,679
7	1,713	78	2,861	2,521	...	...	1,975
8	...	3,642	...	...	6,522	5,675	...
9	...	38,279	6,063	640	10,846	31,521	...
10	9,115	170,013	101,611	91,051	150,790	77,285	5,654
11	8,234	...	...	...	...	...	8,234
12	(a) 82,261	110	368,729	377,722	42	...	73,200
13	(a) 96	...	2,486	2,434	...	...	148
14	39,123	2,218	83,762	119,182	20,911	...	22,396
15	...	...	250,529	251,986	1,457	...	...
16	...	...	214,278	215,981	1,703	...	...
17	2,500	...	134,505	137,666	661	...	...
18	...	...	66,599	67,197	598	...	...
19	...	7	109,350	107,112	...	...	...
20	5,000	...	30,000	31,000	...	...	4,000
21	...	...	7,528	7,528	...	...	...
22	89	6	28,462	28,666	...	121	...
23	...	2,179	11,878	9,259	3,123	61	...
24	137,303	4,520	1,308,106	1,355,733	28,495	182	107,978
25	146,418	174,533	1,409,717	1,446,784	179,285	77,467	113,632

(a) Exceed the net amount of the closing balances on these heads in last year's statement by £4, by which sum those balances were understated.

No. 87.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1893, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1892.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1893.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	30,14,451	197,831	15,37,30,232	9,577,952	15,27,50,580	9,532,201	39,94,103	243,582
In Madras	12,44,000	81,319	3,64,27,506	2,266,060	3,63,47,506	2,266,624	13,24,000	80,755
In Bombay	87,20,000	566,175	7,46,26,413	4,688,203	8,06,76,874	5,091,458	26,69,539	162,920
TOTAL .	1,29,78,451	845,325	26,47,84,151	16,532,215	26,97,74,960	16,890,283	79,87,642	487,257

FOR AMOUNT CHARGED UNDER SECRETARY OF STATE'S BILLS:—

	₹
Amount of Bills drawn	26,47,84,151
Amount of Bills drawn if issued at 2s. the rupee . . .	16,53,22,150
Difference on account of Exchange	9,94,62,001

	s.	d.
The average rate of Exchange on Bills drawn during the year was	1	2·9847775

No. 88.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year 1892-93.

DISTRIBUTION OF OPENING BALANCE.												DISTRIBUTION OF CLOSING BALANCE.							
Reserve Treasuries.		Presidency Banks.		Branches of Presidency Banks.		District Treasuries.		Number of Treasuries.	Opening Balance, 1st April 1892	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1893.	District Treasuries.		Branches of Presidency Banks.		Presidency Banks.		Reserve Treasuries.	
Number.	Amount.	Number.	Amount.	Number.	Amount	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	Rx.		Rx.		Rx.		Rx.		Rx			Rx		Rx.		Rx.		Rx.		Rx.
										INDIA.										
1	1,559,355	1	418,463	1	131,387	13	832,420	16	2,941,625	India, General . . .	16	2,476,189	13	693,555	1	104,980	1	732,178	1	945,476
...	...	...	...	1	121,727	18	612,822	19	734,549	Central Provinces . . .	19	605,315	18	468,945	1	136,370	...	...	...	...
...	...	...	...	3	412,973	33	741,684	36	1,154,657	Burma	36	1,283,770	33	717,185	3	566,585	...	...	...	...
...	...	...	...	...	...	12	387,854	12	387,864	Assam	12	330,703	12	330,703	...	...	...	...	...	...
...	...	1	210,778	2	120,716	47	1,760,024	50	2,091,518	Bengal . . .	50	1,847,495	47	1,561,265	2	93,514	1	192,716	...	...
...	...	...	...	5	607,448	47	1,258,587	52	1,866,035	N.-W. Provinces and Oudh .	52	1,598,372	47	1,069,645	5	528,727	...	...	...	...
...	...	...	...	2	154,273	33	959,701	35	1,113,974	Punjab	35	954,705	33	839,129	2	115,576	...	...	...	...
1	178,488	1	262,507	10	541,656	24	1,770,921	36	2,753,572	Madras	36	2,660,427	24	1,456,594	10	460,469	1	226,459	1	516,905
1	1,872,032	1	488,337	4	553,825	20	1,329,017	26	4,243,211	Bombay	26	3,514,780	20	1,501,915	4	512,915	1	528,931	1	971,019
3	3,609,875	4	1,380,085	28	2,644,005	247	9,653,040	282	17,287,005	TOTAL INDIA .	282	15,271,756	247	8,638,936	28	2,519,136	4	1,680,284	3	2,433,400
									£	ENGLAND.		£								
								1	4,122,626	Home Treasury of the Government of India.	1	2,268,388								
								283	21,409,631	GRAND TOTAL	283	17,540,144								

CALCUTTA;
The 27th January 1894.

STEPHEN JACOB,
Comptroller and Auditor General.

Government of India Central Printing Office.—No. 198 C. G.—19-2-94.—372.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1892-93.

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No. 89.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREA during the Year 1892-93, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Revenue	2	16,921,927	2,298,762	5,468,475	1,056,455	1
Exchange added to Revenue	2	132,498	...	...	...	2
Permanent Debt incurred—						
Sterling Debt—						
India 3 p. c. Stock	75	...	...	...	...	3
Rupee Debt—						
4 p. c. Rupee Loans	75	250,023	...	...	...	4
TOTAL		250,023	...	...	...	5
Unfunded Debt—						
Treasury Notes	77	900	...	...	...	6
Deposits of Service Funds	78	118,999	...	...	...	7
Savings Bank Deposits	79	3,741,835	879	10,725	137	8
TOTAL		3,861,734	879	10,725	137	9
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	549	...	96,079	...	10
Excluded Local Funds	80	88,538	19,469	86,280	3,142	11
Political and Railway Funds	81	329,285	...	...	...	12
Deposits of Sinking Funds	82	...	...	...	...	13
Departmental and Judicial Deposits	83	2,309,597	603,837	598,169	143,535	14
Advances	90	4,285,955	74,054	105,309	36,681	15
Suspense Accounts	91	32,738	442	3,792	315	16
Exchange on Remittance Account	92	1,160,364	...	...	...	17
Miscellaneous	93	57,665	...	...	...	18
TOTAL		8,264,691	697,802	889,629	183,673	19
Loans and Advances by Imperial Government	84	28,947	...	35,617	...	20
Loans and Advances by Provincial Governments, &c.	84A	...	16,146	6,330	115	21
Capital Receipts from Railway Companies—						
On account of Subscribed Capital	85	...	...	...	...	22
Repayments	85	1,059,900	...	...	...	23
Remittances—						
Inland Money Orders	94	18,117,635	...	...	...	24
Other Local Remittances	95	14,898,581	*—320,128*	*—1,375,540*	*—314,812*	25
Other Departmental Accounts	94	5,927,468	*—468,619*	185,646	*—326,970*	26
Net Receipts by Civil Treasuries from—						
Post Office	96	502,215	445,185	1,241,722	344,908	27
Telegraph	96	*—76,631*	*—9,712*	*—16,581*	*—14,356*	28
Guaranteed Railways	96	*—270,154*	...	...	...	29
Net Receipts from Civil Treasuries by—						
Marine	96	189,514	...	...	...	30
Military	96	8,157,441	...	...	...	31
Public Works	96	*—3,422,035*	247,993	900,100	376,231	32
Remittance Account between England and India	97	827,729	1,978	21,291	1,076	33
TOTAL		44,851,763	*—103,303*	956,638	66,077	34
Secretary of State's Bills drawn	87	...	...	...	...	35
Total Receipts		75,371,483	2,910,286	7,367,414	1,306,457	36
Opening Balance	88	2,941,625	734,549	1,154,657	387,864	37
GRAND TOTAL		78,313,108	3,644,835	8,522,071	1,694,321	38

SURIES of INDIA on the 31st March 1893; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI- March 1893.

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA	ENGLAND	GRAND TOTAL
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	20,167,456	11,064,382	7,201,533	12,378,742	13,261,975	89,819,707	220,233	90,039,940
2	...	...	...	..	...	132,498	...	132,498
3	...	...	...	...	...	...	1,300,000	1,300,000
4	...	...	...	...	...	250.023	...	250,023
5	...	...	...	...	...	250,023	1,300,000	1,550,023
6	...	...	...	...	...	900	...	900
7	...	...	...	3,397	12,829	135,225	...	135,225
8	106,192	17,179	65,531	51,829	229,616	4,223,923	...	4,223,923
9	106,192	17,179	65,531	55,226	242,445	4,360,048	...	4,360,048
10	...	6,622	...	...	...	103,250	...	103,250
11	46,618	99,501	70,720	69,406	244,862	728,536	...	728,536
12	...	3,442	...	...	...	332,727	...	332,727
13	...	...	...	...	4,493	4,493	...	4,493
14	2,935,287	3,164,404	1,978,514	2,559,530	1,860,513	16,153,386	...	16,153,386
15	121,534	82,324	234,558	284,045	9,680,714	14,905,174	4,471	14,909,645
16	1	17,038	1,390	13,847	6,009	75,572	...	75,572
17	...	...	...	...	...	1,160,364	...	1,160,364
18	...	...	...	8,563	57,651	123,879	...	123,879
19	3,103,440	3,373,331	2,285,182	2,935,391	11,854,242	33,587,381	4,471	33,591,852
20	47,161	...	...	10,000	30,243	151,968	...	151,968
21	33,903	98,466	42,959	41,994	53,564	293,477	...	293,477
22	...	...	...	77,500	...	77,500	1,570,567	1,648,067
23	...	...	...	...	...	1,059,900	9,101	1,069,001
24	...	...	...	...	...	18,117,635	...	18,117,635
25	*-12,556,808*	*-2,139,464*	1,388,328	*-510,913*	1,047,766	117,010	...	117,010
26	883,597	*-345,489*	538,074	*-961,322*	*-4,750,766*	681,619	...	681,619
27	*-177,388*	*-852,644*	*-238,245*	*-308,341*	*-40,485*	916,927	...	916,927
28	181,579	*-20,067*	*-18,992*	28,137	*-13,164*	40,213	...	40,213
29	...	...	...	538,976	3,268,180	3,537,002	...	3,537,002
30	...	...	...	...	...	189,514	...	189,514
31	...	...	...	3,280,652	2,699,093	14,137,186	...	14,137,186
32	*-20,116*	*-300,936*	*-81,906*	1,332,893	1,233,194	265,418	...	265,418
33	88,541	4,553	19,802	248,869	195,878	1,409,717	179,285	1,589,002
34	*-11,600,595*	*-3,654,047*	1,607,061	3,648,951	3,639,696	39,412,241	179,285	39,591,526
35	...	...	...	...	...	...	16,532,215	16,532,215
36	11,857,557	10,899,311	11,202,266	19,147,804	29,082,165	169,144,743	19,815,872	188,960,615
37	2,091,518	1,866,035	1,113,974	2,753,572	4,243,211	17,287,005	4,122,626	21,409,631
38	13,949,075	12,765,346	12,316,240	21,901,376	33,325,376	186,431,748	23,938,498	210,370,246

No. 89.—ACCOUNT of the AGGREGATE of BALANCES OF PUBLIC MONEY in the TREA during the Year 1892-93, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Expenditure	3	21,508,872	1,457,071	4,005,307	696,513	1
Exchange charged as Expenditure		9,827,274	...	...	...	2
Add,—Provincial Surpluses transferred to "Deposits"	3	549	...	96,079	...	3
Deduct,—Provincial Deficits charged against "Deposits"	3	...	*21,453*	...	*15,250*	4
Capital Outlay on Railways and Irrigation Works not charged to Revenue	3	1,031,287	*—33,137*	323,822	*—33,645*	5
Exchange on Expenditure not charged to Revenue	3	625,980	...	...	...	6
TOTAL		32,993,962	1,402,481	4,425,208	647,618	7
Permanent Debt discharged—						
Sterling Debt—						
India 3½ p. c. Debentures	75	...	...	...	...	8
India 4 p. c. Stock	75	...	...	...	...	9
India 5 p. c. Stock	75	...	...	...	...	10
Oude and Rohilkund Ry. Debentures	75	...	...	...	...	11
South Indian Railway Debentures	75	...	...	...	...	12
Rupee Debt—						
5½ p. c.	75	1,200	...	...	...	13
5 p. c.	75	220	...	...	...	14
4½ p. c.	75	1,900	...	...	...	15
4 p. c.	75	1,410	...	...	...	16
Stock Notes	75	...	...	...	...	17
TOTAL		4,730	...	...	...	18
Unfunded Debt—						
Special Loans	76	...	...	...	...	19
Treasury Notes	77	700	...	...	...	20
Deposits of Service Funds	78	86,027	...	...	...	21
Savings Bank Deposits	79	2,902,205	854	5,261	17	22
TOTAL		2,988,932	854	5,261	17	23
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	...	21,453	...	15,250	24
Excluded Local Funds	80	81,156	19,743	86,570	3,056	25
Political and Railway Funds	81	322,798	...	...	...	26
Departmental and Judicial Deposits	83	2,200,115	641,858	565,038	131,087	27
Advances	90	4,575,181	76,138	109,122	63,710	28
Suspense Accounts	91	70,255	4,079	4,601	2,643	29
Miscellaneous	93	2,936	...	...	...	30
TOTAL		7,252,441	763,271	765 331	215,746	31
Loans and Advances by Imperial Government	84	50,272	...	31,873	...	32
Loans and Advances by Provincial Governments	84A	...	31,279	6,800	301	33
Payments to Railway Companies on Capital Account—						
For Discharge of Debentures	85	...	...	...	...	34
For Expenditure	85	603,973	204,587	...	...	35
Remittances—						
Inland Money Orders	94	18,098,856	...	...	...	36
Other Departmental Accounts	94	513,708	104,995	*—9*	...	37
Net Payments into Civil Treasuries by—						
Post Office	95	916,927	...	...	...	38
Telegraph	96	40,381	...	...	...	39
Guaranteed Railways	96	3,537,002	...	...	...	40
Net Issues from Civil Treasuries to—						
Marine	96	4,624	...	4,599	*—2,187*	41
Military	96	2,585,223	282,868	1,099,997	144,567	42
Public Works	96	*—3,418,076*	249,185	899,222	357,556	43
Remittance Account between England and India	97	131,763	...	10	...	44
TOTAL		22,410,408	637,048	2,003,828	499,936	45
Secretary of State's Bills paid	87	0,532,201	...	...	...	46
Total Disbursements		75,836,919	3,039,520	7,238,301	1,363,618	47
Closing Balance	88	2,476,189	605,315	1,283,770	330,703	48
GRAND TOTAL		78,313,108	3,644,835	8,522,071	1,694,321	49

SURIES of INDIA on the 31st March 1893; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI-March 1893—*continued.*

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	8,168,551	5,172,743	4,692,433	10,403,021	8,916,883	65,021,394	16,334,541	81,355,935
2	...	...	...	...	...	9,827,274	...	9,827,274
3	...	6,622	...	...	...	103,250	...	103,250
4	*11,214*	...	*107,834*	*92,279*	*32,579*	*280,609*	...	*280,609*
5	*—307,969*	200,156	644,009	470,860	24,446	2,319,829	1,040,481	3,360,310
6	...	...	...	...	...	625,980	...	625,980
7	7,849,368	5,379,521	5,228,608	10,781,602	8,908,750	77,617,118	17,375,022	94,992,140
8	...	...	...	...	...	...	...	...
9	...	...	...	...	...	...	940	940
10	...	...	...	...	...	...	400	400
11	...	...	...	...	...	...	1,770,300	1,770,300
12	...	...	...	...	...	...	150,000	150,000
13	...	...	...	...	...	1,200	...	1,200
14	...	...	...	...	...	220	..	220
15	...	...	...	...	...	1,900	...	1,900
16	...	...	...	...	...	1,410	...	1,410
17	38	...	5	15		58	...	58
18	38	...	5	15		4,788	1,921,640	1,926,428
19	...	88	...	...	...	88	...	88
20	...	...	...	...	...	700	....	700
21	...	...	...	2,990	4,757	93,774	...	93,774
22	90,400	11,187	55,239	53,938	182,483	3,301,584	...	3,301,584
23	90,400	11,275	55,289	56,928	187,240	3,396,146	...	3,396,146
24	11,214	...	107,834	92,279	32,579	280,609	...	280,609
25	45,007	98,129	74,555	81,247	238,776	728,239	...	728,239
26	...	8,820	...	...	...	331,618	...	331,618
27	2,905,683	3,126,035	1,998,444	2,506,621	1,815,792	15,890,673	...	15,890,673
28	124,617	81,601	234,046	208,551	9,668,820	15,141,786	4,236	15,146,022
29	84,667	1,113	19,940	13,812	3,668	204,778	...	204,778
30	...	...	...	...	256,844	259,780	859	260,639
31	3,171,188	3,315,698	2,434,819	2,902,510	12,016,479	32,837,483	5,095	32,842,578
32	400,891	...	...	15,200	10,000	508,236	...	508,236
33	82,377	201,779	96,999	252,048	115,234	786,817	...	786,817
34	...	...	...	...	...	...	...	...
35	201,977	37,227	...	21,224	34,231	1,103,219	921,569	2,024,788
36	...	...	...	...	...	18,098,856	...	18,098,856
37	*—123*	92,929	*—109*	*—50,757*	10,493	671,127	...	671,127
38	...	...	...	...	...	916,927	...	916,927
39	...	...	...	...	...	40,381	...	40,381
40	...	...	...	...	...	3,537,002	...	3,537,002
41	42,284	*—125*	...	*—6,089*	146,427	189,533	...	189,533
42	262,842	2,424,349	3,640,261	1,610,741	2,086,338	14,137,186	...	14,137,186
43	*—567*	*—295,757*	*—95,437*	1,365,161	1,189,070	250,357	...	250,357
44	905	78	1,150	25,742	14,876	174,533	1,446,784	1,621,317
45	305,341	2,221,474	3,545,865	2,944,798	3,447,204	38,015,902	1,446,784	39,462,686
46	...	...	...	2,266,624	5,091,458	16,890,283	...	16,890,283
47	12,101,580	11,166,974	11,361,535	19,240,949	29,810,596	171,159,992	21,670,110	192,830,102
48	1,847,495	1,598,372	954,705	2,660,427	3,514,780	15,271,756	2,268,388	17,540,144
49	13,949,075	12,765,346	12,316,240	21,901,376	33,325,376	186,431,748	23,938,498	210,370,246

No. 90.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1893.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	222,896	16,096	38,012	11,155	39,303	31,339	60,108	34,530	46,945	500,384	...	500,384
Advances for Rest Camps	...	...	...	...	...	318	1,897	50	...	2,265	...	2,265
Special Advances	200,000	..	...	...	28,770	22	3,203	4,009	...	236,004	...	236,004
Forest Advances	21,915	56,522	64,129	14,314	20,393	49,890	41,022	83,265	106,962	458,412	...	458,412
Advances for Survey Operations	50	186	...	369	...	568	...	12,486	22,105	35,764	...	35,764
Salt and Excise Advances	...	...	...	...	...	...	...	1,231	1,302	2,533	...	2,533
Opium Advances		...	...	...	4,530	...	...	...	...	4,530	...	4,530
Stock Account—Opium		...	...	..	...	...	...	381	51,563	51,944	...	51,944
Advances Recoverable, Post Office	21,548	...	...	...	...	...	...	...	...	21,548	...	21,548
Advances Recoverable, Marine	18,123	...	...	...	...	...	...	...	...	18,123	...	18,123
Advances Recoverable, Military	25,741	...	...	...	...	...	...	...	3,478	29,219	...	29,219
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	235	...	...	...	...	235	...	235
Irrigation	...	...	...	...	5,907	...	5,456	...	...	11,363	...	11,363
PERMANENT ADVANCES—												
Permanent Advances, Civil	562	50	209	79	562	158	229	347	1,525	3,721	...	3,721
Post Office Permanent Advances	9,586	...	...	...	...	...	...	...	...	9,586	...	9,586
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	29,582	...	...	...	...	...	...	...	...	29,582	...	29,582
Ditto ditto, Mauritius	11,239	...	...	...	...	...	...	...	...	11,239	...	11,239
Ditto ditto, Straits Settlements	7,940	...	...	...	...	...	...	...	...	7,940	...	7,940
Berar Suspense Account	342,326	...	...	...	...	...	...	...	..	342,326	...	342,326
Account Current with Native States	15,879	1,200	...	10,764	20,434	29	122,338	95,578	38,848	305,070	...	305,070
Ditto ditto Post Office	568,831	...	...	...	...	...	...	...	...	568,831	...	568,831
COINAGE ACCOUNTS—												
Mint Certificates	2,601,001	...	...	...	...	...	...	...	9,367,920	11,968,921	...	11,968,921
Bullion Advances for Coinage	174,762	...	...	...	...	...	...	...	36,386	211,148	...	211,148
Copper Coinage Account	13,974	...	...	...	...	...	...	...	3,680	17,654	...	17,654

Small Coin Depôt Balances	...	...	2,959	...	1,400	...	305	52,168	...	56,832	...	56,832
ENGLAND—												
REPAYMENT OF ADVANCES:												
Special Defence Works at Aden:												
Repayment of portion of Expenditure in England during the year 1891-92, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	460	460
Part of the sum described in the account for 1890-91 under "Advances Repayable" as portion of Expenditure in England recoverable from the Imperial Government, which has now been charged against Indian Revenues	...	...	...	...	...	...	...	...	...	...	4,011	4,011
TOTAL	4,285,955	74,054	105,309	36,681	121,534	82,324	234,558	284,045	9,680,714	14,905,174	4,471	14,909,645
Disbursements.												
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	217,833	15,977	43,101	11,858	38,261	29,033	50,763	36,759	41,989	485,574	...	485,574
Advances for Rest Camps	...	...	...	...	...	344	1,829	72	...	2,245	...	2,245
Special Advances	200,000	...	...	...	29,974	22	3,049	3,402	...	236,447	...	236,447
Forest Advances	23,233	60,120	65,654	14,542	20,534	50,180	41,643	83,251	110,184	469,341	...	469,341
Advances for Survey Operations	45	..	...	794	...	84	...	19,440	21,966	42,329	...	42,329
Salt and Excise Advances	...	...	...	...	...	...	...	1,216	1,737	2,953	...	2,953
Opium Advances	...	...	...	...	3,119	...	...	...	...	3,119	...	3,119
Stock Account—Opium	...	...	...	...	...	...	...	1,690	49,962	51,652	...	51,652
Advances Recoverable, Post Office	14,743	...	...	...	...	...	...	...	...	14,743	...	14,743
Advances Recoverable, Marine	16,553	...	...	...	...	...	...	...	...	16,553	...	16,553
Advances Recoverable, Military	...	...	...	...	...	...	...	9,921	...	9,921	...	9,921
Advances Recoverable, P. W. D.— Irrigation	...	...	...	...	...	...	4,806	...	...	4,806	...	4,806
Carried forward	472,407	76,097	108,755	27,194	91,888	79,663	102,090	155,751	225,838	1,339,683	...	1,339,683

No. 90.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1893—*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Brought forward	472,407	76,097	108,755	27,194	91,888	79,663	102,090	155,751	225,838	1,339,683	...	1,339,683
Disbursements—*contd.*									...			
ADVANCES—*contd.*									...			
PERMANENT ADVANCES—												
Permanent Advances, Civil	591	41	367	169	341	209	246	755	2,041	4,760	...	4,760
Post Office Permanent Advances	7,588	...	...	...	...	...	...	...	...	7,588	...	7,588
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	34,065	...	...	...	...	...	...	...	...	34,065	...	34,065
Ditto ditto, Mauritius	11,923	...	...	...	...	...	...	...	...	11,923	...	11,923
Ditto ditto, Straits Settlements	8,161	...	...	...	...	...	...	...	...	8,161	...	8,161
Berár Suspense Account	359,918	...	...	...	...	...	...	...	...	359,918	...	359,918
Account Current with Native States	16,496	...	...	22,226	32,388	119	131,710	52,045	34,606	289,590	...	289,590
Ditto ditto Post Office	575,608	...	...	...	...	...	...	...	...	575,608	...	575,608
COINAGE ACCOUNTS—												
Mint Certificates	3,007,064	...	...	...	...	...	...	...	9,274,410	12,281,474	...	12,281,474
Small Coin Depôt Balances	81,360	...	...	14,121	...	1,610	...	...	131,925	229,016	...	229,016
ENGLAND—												
ADVANCES REPAYABLE:												
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	4,236	4,236
TOTAL	4,575,181	76,138	109,122	63,710	124,617	81,601	234,046	208,551	9,668,820	15,141,786	4,236	15,146,022

No. 91.—SUSPENSE ACCOUNTS for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	
RECEIPTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	6,065	...	...	...	1	...	607	...	...	6,673	...	6,673
Savings Bank Investment Account, P. O.	686	...	...	...	...	...	...	...	...	686	...	686
English Stores Suspense Account	...	...	97	...	...	...	...	...	...	97	...	97
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	...	...	...	...	575	...	...	575	...	575
Cheques issued, Local Funds	...	442	...	...	...	142	...	...	...	584	...	584
Bills payable	83	...	...	...	...	...	...	...	...	83	...	83
Departmental Cheques	...	...	...	...	...	...	...	...	823	823	...	823
Bills of Exchange receivable	20,000	...	...	...	...	...	...	...	...	20,000	...	20,000
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	1,522	...	...	144	...	645	...	...	1,187	3,498	...	3,498
Telegraph	565	...	...	...	...	...	...	...	..	565	...	565
Military Cash Balances	3,023	...	...	...	...	...	...	12,730	2,863	18,616	...	18,616
Public Works Cash Balances—												
Buildings and Roads	18	...	3,695	...	...	...	...	1,117	405	5,235	...	5,235
Irrigation	776	...	...	...	...	738	...	...	451	1,965	...	1,965
Railway Revenue	...	...	...	...	...	4,473	...	...	...	4,473	...	4,473
Railway Capital	...	...	...	171	...	11,040	208	...	280	11,699	...	11,699
TOTAL	32,738	442	3,792	315	1	17,038	1,390	13,847	6,009	75,572	...	75,572
DISBURSEMENTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	...	75	...	562	...	192	...	620	...	1,449	...	1,449
Capitalised Outstandings	...	...	...	...	74	...	...	...	1,342	1,416	...	1,416
Post Office Suspense Account	134	...	...	...	...	...	...	...	...	134	...	134
English Stores Suspense Account	...	...	...	...	2	...	...	...	...	2	...	2
CHEQUES AND BILLS—												
Pre-audit Cheques	...	57	1,201	...	64	656	...	4,830	1,414	8,222	...	8,222
Cheques issued, Local Funds	...	...	...	...	...	...	...	...	477	477	...	477
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	60	341	...	73,820	...	6,160	700	...	81,081	...	81,081
Postal Cash Balances	45,441	...	...	...	...	...	...	...	...	45,441	...	45,441
Marine Cash Balances	584	...	...	...	...	...	...	...	...	584	...	584
Public Works Cash Balances—												
Buildings and Roads	...	499	...	2,001	189	265	781	...	...	3,735	...	3,735
Irrigation	...	...	263	...	451	...	389	...	...	1,103	...	1,103
Railway Revenue	21,836	1,813	1,757	80	5,064	...	12,610	7,498	435	51,093	...	51,093
Railway Capital	2,260	1,575	1,039	...	5,003	...	...	164	...	10,041	...	10,041
TOTAL	70,255	4,079	4,601	2,643	84,667	1,113	19,940	13,812	3,668	204,778	...	204,778

No. 92.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the year ended 31st March 1893.

		Page.	Sterling Amount.	Amount of Exchange.	Amount of Exchange.
			£	Rx.	Rx.
Exchange brought to account:—					
On Expenditure in England		9	16,334,541		9,827,274
„ Revenue in England		5	220,233		132,498
ON NET EXPENDITURE IN ENGLAND CHARGED AGAINST REVENUE			16,114,308		9,694,776
„ Expenditure in England not charged to Revenue		9	1,040,481		625,980
			17,154,789		10,320,756
Credited as Revenue, under the head "Exchange"		5			19,686
					10,301,070
Exchange involved in Remittances from India—	£				
On Bills and Telegraphic Transfers	16,532,215	242		9,946,200	
„ Railway Companies—Capital Account	*38,642*	101		*195,751*	
	16,493,573			9,750,449	
Remittance Account—					
Postal and Money Order Transactions	75,904	101		46,383	
East Indian Railway Advances	250,529	„		123,622	
Rajputana-Malwa Railway Advances	214,278	„		117,229	
South India Railway Advances	137,005	„		78,778	
Bengal and North Western Railway Advances	66,599	„		36,907	
Family and Miscellaneous Remittances made by means of rolls	377,680	„		151,119	
Other Transactions	145,504	„		55,705	
	1,267,499	„		*609,743*	
			15,226,074		9,140,706
Exchange brought to account in excess of that involved in the Remittances from India during the year			1,928,715	Whereon Exchange at average rate is	+ 1,160,364

No. 93.—ACCOUNT of RECEIPTS and PAYMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Receipts.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	60	...	...	...	...	...	...	...	...	60	...	60
Exchange Investment Account	2,930	...	...	...	...	...	...	...	...	2,930	...	2,930
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	26,968	26,968	...	26,968
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	30,683	30,683	...	30,683
Government Account	2,461	...	...	...	...	...	...	...	...	2,461	...	2,461
London Bills Payable, Exchange	52,214	...	...	...	...	...	...	8,563	...	60,777	...	60,777
TOTAL	57,665	...	...	...	...	...	...	8,563	57,651	123,879	...	123,879
Disbursements.												
MISCELLANEOUS—												
Miscellaneous Deposits:—												
Adjusting Account of Imperial Loans	56	...	...	...	...	...	...	...	...	56	...	56
Exchange Investment Account	2,876	...	...	...	...	...	...	...	...	2,876	...	2,876
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	26,666	26,666	...	26,666
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	28,387	28,387	...	28,387
Government Account	4	...	...	...	...	...	...	...	...	4	...	4
London Bills Payable, Exchange	...	...	...	...	...	...	...	...	201,791	201,791	...	201,791
ENGLAND—												
Miscellaneous Deposits:—												
Portion of outstanding Principal of the South Indian Railway Company, and of outstanding Interest of the Eastern Bengal and Scinde Punjab and Delhi Railway Companies, repaid by the Companies on the purchase of the several undertakings by the State, claimed during the year by the persons entitled thereto	...	...	...	...	...	...	...	...	...	...	859	859
TOTAL	2,936	...	...	...	...	...	...	...	256,844	259,780	859	260,639

No. 94.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1893.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MONEY ORDERS	18,117,635	...	+18,117,635	...	...	...	...	...	...	...	...	+18,117,635
OTHER LOCAL REMITTANCES	153,750,060	153,633,050	+14,898,581	−320,128	−1,375,540	−314,812	−12,556,808	−2,139,464	+1,388,328	−510,913	+1,047,766	+117,010
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Civil and Civil	15,283,248	15,272,752	+4,411,728	−413,019	+245,688	−120,695	+1,537,267	−543,244	+416,768	−1,466,646	−4,057,351	+10,496
Account Current between P. W. & Telegraph, Public Works Accounts	150,284	22,225	+36,685	+5,914	+6,375	+106	+14,515	+12,875	+25,606	+14,596	+11,387	+128,059
Account Current between Post Office and Telegraph, Post Office Accounts	124,642	39,046	+85,596	...	...	...	...	...	...	...	...	+85,596
Transfers between P. W. Officers	23,527,539	23,527,539	+935,991	−61,514	−66,417	−206,381	−668,185	+184,880	+95,700	+490,728	−704,802	...
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	15,219	4,688	+10,531	...	...	...	...	...	...	...	...	+10,531
Account between Guaranteed Railways & P. W. D., Guaranteed Railways Accounts	743,348	296,411	+446,937	...	...	...	...	...	...	...	...	+446,937
TOTAL OTHER DEPARTMENTAL ACCOUNTS	39,844,280	39,162,661	+5,927,468	−468,619	+185,646	−326,970	+883,597	−345,489	+538,074	−961,322	−4,750,766	+681,619
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE, TELEGRAPH, AND GUARANTEED RAILWAYS—												
Accounts Current between Civil & P. O., Civil Accounts	9,535,987	8,619,060	+502,215	+445,185	+1,241,722	+344,908	−177,388	−852,644	−238,245	−308,341	−40,485	+916,927
Accounts Current between Civil and Telegraph, Civil Accounts	759,128	718,915	−76,631	−9,712	−16,581	−14,356	+181,579	−20,067	−18,992	+28,137	−13,164	+40,213
Accounts between Civil and Guaranteed Railways, Civil Accounts	7,065,314	3,528,312	−270,154	...	...	...	...	...	...	+538,976	+3,268,180	+3,537,002
TOTAL	17,360,429	12,866,287	+155,430	+435,473	+1,225,141	+330,552	+4,191	−872,711	−257,237	+258,772	+3,214,531	+4,494,142
NET RECEIPTS FROM CIVIL TREASURIES BY MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil and Marine, Marine Accounts	287,852	98,338	+189,514	...	...	...	...	...	...	...	...	+189,514
Accounts Current between Civil and Military, Military Accounts	15,129,982	992,796	+8,157,441	...	...	...	...	...	...	+3,280,652	+2,699,093	+14,137,186
Accounts Current between Civil and Public Works, Public Works Accounts	22,884,782	22,619,364	−3,422,035	+247,993	+900,100	+376,231	−20,116	−300,936	−81,906	+1,332,893	+1,233,194	+265,418
TOTAL	38,302,616	23,710,498	+4,924,920	+247,993	+900,100	+376,231	−20,116	−300,936	−81,906	+4,613,545	+3,932,287	+14,592,118
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	1,409,717	...	+827,729	+1,978	+21,291	+1,076	+88,541	+4,553	+19,802	+248,869	+195,878	+1,409,717

DISBURSEMENTS.												
Money Orders	...	18,098,856	—18,098,856	...	...	...	...	...	...	...	...	—18,098,856
Other Departmental Accounts—												
Account Current between Military and Military	41,363	41,367	+5,914	...	...	...	...	...	...	—2,469	—3,449	—4
Account Current between P. W. and Telegraph, Telegraph Accounts	22,225	150,284	—128,059	...	...	...	...	...	...	...	...	—128,059
Account Current between Post Office and Telegraph, Telegraph Accounts	39,046	124,642	—85,596	...	...	...	...	...	...	...	...	—85,596
Account between Guaranteed Railways and Telegraph, Guaranteed Railways Accounts	4,688	15,219	—10,531	...	...	...	...	...	...	...	...	—10,531
Account between Guaranteed Railways & P. W. D., Public Works Accounts	296,411	743,348	—295,436	—104,995	+9	...	+123	—92,929	+109	+53,226	—7,044	—446,937
Total other Departmental Accounts	403,733	1,074,860	—513,708	—104,995	+9	...	+123	—92,929	+109	+50,757	—10,493	—671,127
Net Payments into Civil Treasuries by Post Office, Telegraph, and Guaranteed Railways—												
Accounts Current between Civil and Post Office, Post Office Accounts	8,684,501	9,601,428	—916,927	...	...	...	...	...	...	...	...	—916,927
Accounts Current between Civil and Telegraph, Telegraph Accounts	708,947	749,328	—40,381	...	...	...	...	...	...	...	...	—40,381
Accounts between Civil and Guaranteed Railways, Guaranteed Railways Accounts	3,519,854	7,056,856	—3,537,002	...	...	...	...	...	...	...	...	—3,537,002
	12,913,302	17,407,612	—4,494,310	...	...	...	...	...	...	...	...	—4,494,310
Net Issues from Civil Treasuries to Marine, Military, and Public Works—												
Accounts Current between Civil and Marine, Civil Accounts	100,466	289,999	—4,624	...	—4,599	+2,187	—42,284	+125	...	+6,089	—146,427	—189,533
Accounts between Civil and Military, Civil Accounts	1,009,548	15,146,734	—2,585,223	—282,868	—1,099,997	—144,567	—262,842	—2,424,349	—3,640,261	—1,610,741	—2,086,338	—14,137,186
Accounts between Civil and Public Works, Civil Accounts	17,849,174	18,099,531	+3,418,076	—249,185	—899,222	—357,556	+567	+295,757	+95,437	—1,365,161	—1,189,070	—250,357
Total	18,959,188	33,536,264	+828,229	—532,053	—2,003,818	—499,936	—304,559	—2,128,467	—3,544,824	—2,969,813	—3,421,835	—14,577,076
Remittance Account between England and India	...	174,533	—131,763	...	—19	...	—905	—78	—1,150	—25,742	—14,876	—174,533

No. 95.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1893.

ABSTRACT.

	Net Receipts + Payments —
	Rx.
INDIA, GENERAL	+14,898,581
CENTRAL PROVINCES	—320,128
BURMA	—1,375,540
ASSAM	—314,812
BENGAL	—12,556,808
N.-W. PROVINCES AND OUDH	—2,139,464
PUNJAB	+1,388,328
MADRAS	—510,913
BOMBAY	+1,047,766
TOTAL	*Rx.* +117,010

No. 95.—Other Local Remittances during the Year ended 31st March 1893—*continued.*

	DETAILS.								
	India, General.			Central Provinces.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	9,174,249	9,174,249	...	561,267	561,267	...	2,262,439	2,262,439	...
Forest Remittances	89,639	89,618	+21	196,803	196,325	+478	704,641	704,436	+205
Post Office Remittances—									
Transfers between Postal Officers	487,132	489,772	*—2,640*	...	...	...	...	...	...
Treasury Suspense Account	16,061,393	16,062,013	*—620*	...	..	...	...	...	...
Mint Remittances	3,472,491	3,472,540	*—49*	...	...	...	...	...	...
Small Coin Depôt Remittances	247,736	247,736	...	...	...	...	24,984	24,984	...
Bengal Remittances	5,677,098	5,677,098	...	...	...	...	...	..	...
Miscellaneous Remittances	73,676	73,471	+205	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	28,244	29,415	*—1,171*	51,500	48,500	+3,000	1,174,329	1,174,869	*—540*
Foreign Supply Bills	476,782	383,019	+93,763	477,749	467,248	+10,501	932	957	*—25*
Remittance Transfer Receipts since April 1873	35,310	36,197	*—887*	42,184	42,743	*—559*	226,401	224,893	+1,508
Foreign Remittance Transfer Receipts	415,404	424,057	*—8,653*	11,514	11,438	+76	58,910	67,841	*—8,931*
Emigrants' Remittance Receipts	5,264	5,484	*—220*	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	26,328,722	11,447,831	+14,880,891	451,600	782,314	*—330,714*	22,245	1,436,250	*—1,414,005*
Central Adjusting Account	403,101	465,160	*—62,059*	116	3,026	*—2,910*	50,738	4,490	+46,248
TOTAL	62,976,241	48,077,660	+14,898,581	1,792,733	2,112,861	*—320,128*	4,525,619	5,901,159	*—1,375,540*

No. 95.—Other Local Remittances during the Year ended 31st March 1893—*continued.*

	DETAILS.								
	ASSAM.			BENGAL			N.-W. PROVINCES AND OUDH.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	666,214	666,214	...	8,905,009	8,904,589	+420	6,222,649	6,222,649	...
Opium Remittances	...	...	...	816,553	820,075	—*3,522*	...	...	...
Customs Remittances	...	...	...	2,793,334	2,793,325	+9	...	...	...
Forest Remittances	62,392	62,129	+263	107,431	108,012	—*581*	211,111	213,043	—*1,932*
Small Coin Depôt Remittances	37,404	37,404	...	1,400	1,400	...	33,480	33,480	...
Judicial Remittances	...	...	...	1,278	1,278	...	..	...	...
Miscellaneous Remittances	...	...	...	6,357	7,398	—*1,041*	102,771	102,711	+60
REMITTANCES BY BILLS—									
Supply Bills since April 1873	54,942	54,857	+85	1,354,595	1,348,935	+5,660	390,330	377,660	+12,670
Foreign Supply Bills	454,862	452,119	+2,743	9,384	9,397	—*13*	2,669	2,404	+265
Remittance Transfer Receipts since April 1873	18,663	19,011	—*348*	367,788	367,494	+294	323,520	314,505	+9,015
Foreign Remittance Transfer Receipts	3,492	3,523	—*31*	27,827	28,159	—*332*	252,227	251,135	+1,092
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	129,125	449,867	—*320,742*	1,769,809	14,322,243	—*12,552,434*	1,002,570	3,149,005	—*2,146,435*
Central Adjusting Account	3,256	38	+3,218	8,307	13,575	—*5,268*	625	14,824	—*14,199*
TOTAL	1,430,350	1,745,162	—*314,812*	16,169,072	28,725,880	—*12,556,808*	8,541,952	10,681,416	—*2,139,464*

No. 95.—Other Local Remittances during the Year ended 31st March 1893—*continued.*

	DETAILS.								
	PUNJAB.			MADRAS.			BOMBAY.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	5,513,774	5,513,774	...	12,806,989	12,806,989	...	13,961,931	13,961,931	.
Salt Remittances	...	...	...	1,761,429	1,766,602	—5,173	10,000	10,000	.
Customs Remittances	...	...	...	139,185	139,185	...	...	...	.
Forest Remittances	119,224	118,536	+688	288,944	288,763	+181	284,654	284,654	...
Mint Remittances	...	...	...	...	...	...	9,644,673	9,646,062	—1,389
Small Coin Depôt Remittances	...	...	...	...	...	...	223,670	223,670	...
Miscellaneous Remittances	710	710	...	193,675	193,182	+493	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	327,458	324,626	+2,832	71,620	71,620	...	1,140,225	1,135,361	+4,864
Foreign Supply Bills	115,286	107,358	+7,928	1,756	1,792	—36	466,841	466,327	+514
Remittance Transfer Receipts since April 1873	280,232	279,750	+482	124,766	122,299	+2,467	290,543	296,800	—6,257
Foreign Remittance Transfer Receipts	133,811	127,427	+6,384	80,214	80,974	—760	539,706	546,828	—7,122
Emigrants' Remittance Receipts	...	...	...	2,201	2,340	—139	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	1,575,070	170,700	+1,404,370	1,989,440	2,519,337	—529,897	6,048,967	5,040,000	+1,008,967
Central Adjusting Account	10,286	44,642	—34,356	75,505	53,554	+21,951	91,308	43,119	+48,189
TOTAL	8,075,851	6,687,523	+1,388,328	17,535,724	18,046,637	—510,913	32,702,518	31,654,752	+1,047,766

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1893.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	78,463	88,747	—10,284	...	...	...	...	...	...	...	...	+205
Central Provinces Accounts	88,656	78,167	...	+10,489	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	133,625	380,754	—247,129	...	...	...	...	...	...	...	...	+528
Burma Accounts	381,001	133,344	...	...	+247,657	...	...	...	...	...	...	
India and Assam—												
India Accounts	24,731	328,627	—303,896	...	...	...	...	...	...	...	...	—292
Assam Accounts	328,629	25,025	...	...	...	+303,604	...	...	...	...	...	
India and Bengal—												
India Accounts	797,043	721,345	+75,698	...	...	...	...	...	...	...	...	+7
Bengal Accounts	790,969	866,660	...	...	...	...	—75,691	...	...	...	...	
India and N.-W. Provinces & Oudh—												
India Accounts	724,568	1,043,327	—318,759	...	...	...	...	...	...	...	...	+11,102
N.-W. Provinces & Oudh Accounts	1,047,031	717,170	...	...	...	...	...	+329,861	...	...	...	
India and Punjab—												
India Accounts	691,013	794,282	—103,269	...	...	...	...	...	...	...	...	+460
Punjab Accounts	794,398	690,669	...	...	...	...	...	...	+103,729	...	...	
India and Madras—												
India Accounts	1,849,219	281,101	+1,568,118	...	...	...	...	...	...	...	...	—39
Madras Accounts	281,024	1,849,181	...	...	...	...	...	...	...	—1,568,157	...	
India and Bombay—												
India Accounts	3,956,835	205,586	+3,751,249	...	...	...	...	...	...	...	...	...
Bombay Accounts	206,707	3,957,956	...	...	...	...	...	...	...	...	—3,751,249	
Central Provinces and Burma—												
Central Provinces Accounts	97	378	...	—281	...	...	...	...	...	...	...	+1
Burma Accounts	378	96	...	...	+282	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	68	323	...	—255	...	...	...	...	...	...	...	...
Assam Accounts	323	68	...	...	...	+255	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	11,998	261,770	...	—249,772	...	...	...	...	...	...	...	...
Bengal Accounts	261,799	12,027	...	...	...	...	+249,772	...	...	...	...	

Central Provinces and N.-W. Provinces & Oudh—													
Central Provinces Accounts	12,948	2,389	...	+10,559	...	...	...	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	2,389	12,948	...	...	...	...	...	−10,559	...	...	...		
Central Provinces and Punjab—													
Central Provinces Accounts	3,793	1,123	...	+2,670	...	...	...	...	...	...	...	...	...
Punjab Accounts	1,161	3,831	...	...	...	...	...	...	−2,670	...	...		
Central Provinces and Madras—													
Central Provinces Accounts	1,083	556	...	+527	...	...	...	...	...	...	...	...	...
Madras Accounts	556	1,083	...	...	...	...	...	...	...	−527	...		
Central Provinces and Bombay—													
Central Provinces Accounts	39,166	226,122	...	−186,956	...	...	...	...	...	...	...	...	−10
Bombay Accounts	226,112	39,166	...	...	...	...	...	...	...	...	+186,946		
Burma and Assam—													
Burma Accounts	268	1,505	...	...	−1,237	...	...	...	...	...	...	...	...
Assam Accounts	1,505	268	...	...	...	+1,237	...	...	...	...	...		
Burma and Bengal—													
Burma Accounts	8,136	6,478	...	...	+1,658	...	...	...	...	...	...	...	+8
Bengal Accounts	6,806	8,456	...	...	...	...	−1,650	...	...	...	...		
Burma and N.-W. Provinces & Oudh—													
Burma Accounts	13,542	838	...	...	+12,704	...	...	...	...	...	...	...	+4
N.-W. Provinces & Oudh Accounts	852	13,552	...	...	...	...	...	−12,700	...	...	...		
Burma and Punjab—													
Burma Accounts	11,364	987	...	...	+10,377	...	...	...	...	...	...	...	+1
Punjab Accounts	996	11,372	...	...	...	...	...	...	−10,376	...	...		
Burma and Madras—													
Burma Accounts	24,887	46,273	...	...	−21,386	...	...	...	...	...	...	...	+1,078
Madras Accounts	47,385	24,921	...	...	...	...	...	...	...	+22,464	...		
Burma and Bombay—													
Burma Accounts	12,472	16,839	...	...	−4,367	...	...	...	...	...	...	...	−1
Bombay Accounts	10,830	12,464	...	...	...	...	...	...	...	...	+4,366		
Assam and Bengal—													
Assam Accounts	26,812	470,137	...	...	...	−443,325	...	...	...	...	...	...	−3
Bengal Accounts	479,336	36,014	...	...	...	...	+443,322	...	...	...	...		
Assam and N.-W. Provinces & Oudh—													
Assam Accounts	6,757	925	...	...	...	+5,832	...	...	...	...	...	...	+1
N.-W. Provinces & Oudh Accounts	951	6,782	...	...	...	...	...	−5,831	...	...	...		
Assam and Punjab—													
Assam Accounts	1,145	513	...	...	...	+632	...	...	...	...	...	...	...
Punjab Accounts	523	1,155	...	...	...	...	...	...	−632	...	...		
Carried forward	13,396,350	13,383,300	+4,411,728	−413,019	+245,688	−131,765	+615,753	+300,771	+90,051	−1,546,220	−3,559,937	+13,050	

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1893—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	13,396,350	13,383,300	+4,411,728	—413,019	+245,688	—131,765	+615,753	+300,771	+90,051	—1,546,220	—3,559,937	+13,050
ACCOUNTS BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	8,395	8	...	...	...	+8,387	...	...	...	...	...	...
Madras Accounts	8	8,395	...	...	...	...	...	...	...	—8,387	...	
Assam and Bombay—												
Assam Accounts	3,956	1,273	...	...	...	+2,683	...	...	...	...	...	...
Bombay Accounts	1,273	3,956	...	...	...	...	...	...	...	...	—2,683	
Bengal and N.-W. Provinces & Oudh—												
Bengal Accounts	938,763	58,824	...	...	...	...	+879,939	...	...	...	...	—953
N.-W. Provinces & Oudh Accounts	58,920	939,812	...	...	...	...	...	—880,892	...	...	...	
Bengal and Punjab—												
Bengal Accounts	29,375	4,128	...	...	...	...	+25,247	...	...	...	...	+6
Punjab Accounts	4,187	29,428	...	...	...	...	...	...	—25,241	...	...	
Bengal and Madras—												
Bengal Accounts	25,101	17,360	...	...	...	...	+7,741	...	...	...	...	...
Madras Accounts	17,336	25,077	...	...	...	...	...	...	...	—7,741	...	
Bengal and Bombay—												
Bengal Accounts	10,808	1,721	...	...	...	...	+8,587	...	...	...	...	—1
Bombay Accounts	1,849	10,437	...	...	...	...	...	...	...	...	—8,588	
N.-W. Provinces & Oudh and Punjab—												
N.-W. Provinces & Oudh Accounts	79,389	98,639	...	...	...	...	...	—19,250	...	...	...	—1,584
Punjab Accounts	97,059	79,393	...	...	...	...	...	...	+17,666	...	...	
N.-W. Provinces & Oudh and Madras—												
N.-W. Provinces & Oudh Accounts	1,691	24,423	...	...	...	...	...	—22,732	...	...	...	+1
Madras Accounts	24,277	1,544	...	...	...	...	...	...	...	+22,733	...	
N.-W. Provinces & Oudh and Bombay—												
N.-W. Provinces & Oudh Accounts	102,160	23,301	...	...	...	...	...	+78,859	...	...	...	...
Bombay Accounts	23,293	102,152	...	...	...	...	...	...	...	...	—78,859	
Punjab and Madras—												
Punjab Accounts	1,341	1,602	...	...	...	...	...	...	—261	...	...	...
Madras Accounts	1,602	1,341	...	...	...	...	...	...	...	+261	...	
Punjab and Bombay—												
Punjab Accounts	346,292	11,739	...	...	...	...	...	...	+334,553	...	...	...
Bombay Accounts	12,348	346,901	...	...	...	...	...	...	...	...	—334,553	

Madras and Bombay—												
Madras Accounts	85,387	12,679	...	...	...	...	...	...	...	+72,708	...	−23
Bombay Accounts	12,588	85,319	...	...	...	...	...	...	...	...	−72,731	
TOTAL ACCOUNTS BETWEEN CIVIL AND CIVIL	15,283,248	15,272,752	+4,411,728	−413,019	+245,688	−120,695	+1,537,257	−543,244	+416,768	−1,466,646	−4,057,351	+10,496
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—												
ACCOUNT BETWEEN—												
Military, Bengal, Eastern and Western Circles—												
Eastern Circle	7,184	5,659	+1,525	...	...	...	...	...	...	...	...	...
Western Circle	7,517	9,042	−1,525	...	...	...	...	...	...	...	...	
Military, Bengal, and Military, Madras—												
Military, Bengal	5,685	2,704	+2,981	...	...	...	...	...	...	...	...	...
Military, Madras	2,670	5,651	...	...	...	...	...	...	...	−2,981	...	
Military, Bengal, and Military, Bombay—												
Military, Bengal	9,686	6,753	+2,933	...	...	...	...	...	...	...	...	−4
Military, Bombay	6,771	9,708	...	...	...	...	...	...	...	...	−2,937	
Military, Madras, and Military, Bombay—												
Military, Madras	1,253	741	...	...	...	...	...	...	...	+512	...	...
Military, Bombay	597	1,109	...	...	...	...	...	...	...	...	−512	
TOTAL ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY	41,363	41,367	+5,914	...	...	...	...	...	...	−2,469	−3,449	−4

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1893—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts	48,120	11,435	+36,685	...	...	...	...	...	...	...	...	—91,374
Telegraph Accounts	22,225	150,284	—128,059	...	...	...	...	...	...	...	...	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts	9,345	3,431	...	+5,914	...	...	...	...	...	...	...	+5,914
Public Works, Burma, and Telegraph—												
Public Works Accounts	8,460	2,085	...	...	+6,375	...	...	...	...	...	...	+6,375
Public Works, Assam, and Telegraph—												
Public Works Accounts	106	...	...	...	...	+106	...	...	...	...	...	+106
Public Works, Bengal, and Telegraph—												
Public Works Accounts	15,627	1,112	...	...	...	...	+14,515	...	...	...	...	+14,515
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts	13,221	346	...	...	...	...	...	+12,875	...	...	...	+12,875
Public Works, Punjab, and Telegraph—												
Public Works Accounts	28,114	2,508	...	...	...	...	...	...	+25,606	...	...	+25,606
Public Works, Madras, and Telegraph—												
Public Works Accounts	14,891	295	...	...	...	...	...	...	...	+14,596	...	+14,596

Public Works, Bombay, and Telegraph— Public Works Accounts	12,400	1,013	...	...	...	...	...	...	...	...	+11,387	+11,387
TOTAL ACCOUNTS CURRENT BETWEEN P. W. & TELEGRAPH. Public Works Accounts	150,284	22,225	+36,685	+5,914	+6,375	+106	+14,515	+12,875	+25,606	+14,596	+11,387	+128,059
Telegraph Accounts	22,225	150,284	—128,059	...	...	...	...	...	...	...	...	—128,059
Net	...	...	—91,374	+5,914	+6,375	+106	+14,515	+12,875	+25,606	+14,596	+11,387	...
ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph— Post Office Accounts	124,642	39,046	+85,596	...	...	...	...	...	...	...	...	...
Telegraph Accounts	39,046	124,642	—85,596	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH. Post Office Accounts	124,642	39,046	+85,596	...	...	...	...	...	...	...	...	+85,596
Telegraph Accounts	39,046	124,642	—85,596	...	...	...	...	...	...	...	...	—85,596
Net	...	...	...	...	...	...	...	...	...	...	...	...
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Buildings and Roads Branch	2,169,908	2,926,759	+952,947	—13,085	—161,154	—17,639	—47,708	—184,295	—389,491	—690,978	—205,448	—756,851
Irrigation Branch	1,150,382	499,112	—30,527	...	+77,033	...	—31,615	+15,514	+61,739	+620,198	—61,072	+651,270
Railway Revenue	7,511,254	6,710,373	+112,988	—203,235	+14,121	—297	—219,736	+424,476	+213,035	+447,242	+12,287	+800,881
Railway Capital	12,695,995	13,391,295	—99,417	+154,806	+3,583	—188,445	—369,126	—70,815	+210,417	+114,266	—450,569	—695,300
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	23,527,539	23,527,539	+935,991	—61,514	—66,417	—206,381	—668,185	+184,880	+95,700	+490,728	—704,802	...
TRANSFERS BETWEEN TELEGRAPH OFFICERS	...	...	...	...	...	...	...	...	...	...	...	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	164,969	164,969	...	...	...	...	...	...	...	...	...	...

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1893—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH DEPARTMENT—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts	4,688	15,219	*—10,531*	...	...	...	...	...	...	...	...	...
Telegraph Accounts	15,219	4,688	+10,531	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. Guaranteed Rys. Account.	4,688	15,219	*—10,531*	...	...	...	...	...	...	...	...	*—10,531*
Telegraph Accounts.	15,219	4,688	+10,531	...	...	...	...	...	...	...	...	+10,531
Net.	...	...	...	...	...	...	...	...	...	...	...	...
ACCOUNTS BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS DEPARTMENT—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts	743,348	296,411	+446,937	...	...	...	...	...	...	...	...	+151,501
Public Works Accounts	167,868	463,304	*—295,436*	...	...	...	...	...	...	...	...	
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts	18,557	123,552	...	*—104,995*	...	...	...	...	...	...	...	*—104,995*
Guaranteed Railways and Public Works, Burma—												
Public Works Accounts	9	...	...	...	+9	...	...	...	...	...	...	+9
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts	135	12	...	...	...	...	+123	...	...	...	...	+123
Guaranteed Railways and Public Works, N.-W. Provinces and Oudh—												
Public Works Accounts	16,393	109,322	...	...	...	...	...	*—92,929*	...	...	...	*—92,929*
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts	166	57	...	...	...	...	...	...	+109	...	...	+109
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts	54,863	1,637	...	...	...	...	...	...	...	+53,226	...	+53,226
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts	38,420	45,464	...	...	...	...	...	...	...	...	*—7,044*	*—7,044*
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. & P. W. DEPT. Guaranteed Rys. Accounts	743,348	296,411	+446,937	...	...	...	...	...	...	...	...	+446,937
P. W. Accounts	296,411	743,348	*—295,436*	*—104,995*	+9	...	+123	*—92,929*	+109	+53,226	*—7,044*	*—446,937*
Net	...	...	+151,501	*—104,995*	+9	...	+123	*—92,929*	+109	+53,226	*—7,044*	...

ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE—												
ACCOUNT BETWEEN—												
India and Post Office—												
Civil Accounts	1,274,766	772,551	+502,215	...	...	...	...	...	...	...	...	+2
Post Office Accounts	771,863	1,274,076	−502,213	...	...	...	...	...	...	...	...	
Central Provinces and Post Office—												
Civil Accounts	489,145	43,960	...	+445,185	...	...	...	...	...	...	...	...
Post Office Accounts	43,960	489,145	−445,185	...	...	...	...	...	...	...	...	
Burma and Post Office—												
Civil Accounts	1,287,938	46,216	...	...	+1,241,722	...	...	...	...	...	...	...
Post Office Accounts	46,215	1,287,937	−1,241,722	...	...	...	...	...	...	...	...	
Assam and Post Office—												
Civil Accounts	399,531	54,623	...	...	...	+344,908	...	...	...	...	...	...
Post Office Accounts	54,623	399,531	−344,908	...	...	...	...	...	...	...	...	
Bengal and Post Office—												
Civil Accounts	2,155,982	2,333,370	...	...	...	...	−177,388	...	...	...	...	...
Post Office Accounts	2,333,370	2,155,982	+177,388	...	...	...	...	...	...	...	...	
N.-W. Provinces & Oudh and Post Office—												
Civil Accounts	978,068	1,830,712	...	...	...	...	...	−852,644	...	...	...	−2
Post Office Accounts	1,830,748	978,106	+852,642	...	...	...	...	...	...	...	...	
Punjab and Post Office—												
Civil Accounts	783,948	1,022,193	...	...	...	...	...	...	−238,245	...	...	...
Post Office Accounts	1,022,098	783,853	+238,245	...	...	...	...	...	...	...	...	
Madras and Post Office—												
Civil Accounts	1,081,792	1,390,133	...	...	...	...	...	...	...	−308,341	...	...
Post Office Accounts	1,390,133	1,081,792	+308,341	...	...	...	...	...	...	...	...	
Bombay and Post Office—												
Civil Accounts	1,084,817	1,125,302	...	...	...	...	...	...	...	...	−40,485	...
Post Office Accounts	1,191,491	1,151,006	+40,485	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE. Civil Accounts	9,535,987	8,619,060	+502,215	+445,185	+1,241,722	+344,908	−177,388	−852,644	−238,245	−308,341	−40,485	+916,927
Post Office Accounts	8,684,501	9,601,428	−916,927	...	...	...	...	...	...	—	—	−916,927
Net	...	...	−414,712	+445,185	+1,241,722	+344,908	−177,388	−852,644	−238,245	−308,341	−40,485	...

No. 96.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1893—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH—												
Account between—												
India and Telegraph—												
Civil Accounts	105,017	181,648	−76,631	...	...	...	...	...	...	...	...	−15
Telegraph Accounts	171,636	95,020	+76,616	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	2,856	12,568	...	−9,712	...	...	...	...	...	...	...	+50
Telegraph Accounts	12,568	2,806	+9,762	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	76,595	93,176	...	...	−16,581	...	...	...	...	...	...	−222
Telegraph Accounts	93,154	76,795	+16,359	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	8,013	22,369	...	...	...	−14,356	...	...	...	...	...	+105
Telegraph Accounts	22,474	8,013	+14,461	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	214,859	33,280	...	...	...	...	+181,579	...	...	...	...	+40
Telegraph Accounts	33,440	214,979	−181,539	...	...	...	...	...	...	...	...	
N.-W. Provinces and Oudh and Telegraph—												
Civil Accounts	18,147	38,214	...	...	...	...	...	−20,067	...	...	...	+34
Telegraph Accounts	38,210	18,109	+20,101	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	32,351	51,343	...	...	...	...	...	...	−18,992	...	...	−46
Telegraph Accounts	51,337	32,391	+18,946	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	81,347	53,210	...	...	...	...	...	...	...	+28,137	...	+20
Telegraph Accounts	53,165	81,282	−28,117	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	219,943	233,107	...	...	...	...	...	...	...	...	−13,164	−134
Telegraph Accounts	232,963	219,933	+13,030	...	...	...	...	...	...	...	...	
Total Accounts Current between Civil and Telegraph. Civil Accounts	759,128	7,18,915	−76,631	−9,712	−16,581	−14,356	+181,579	−20,067	−18,992	+28,137	−13,164	+40,213
Telegraph Accounts	708,947	749,328	−40,381	...	...	...	...	...	...	...	...	−40,381
Net	...	...	−117,012	−9,712	−16,581	−14,356	+181,579	−20,067	−18,992	+28,137	−13,164	−168

ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	8,462	278,616	—270,154	...	...	...	...	...	...	...	...	—3,807,156
Guaranteed Railways Accounts	3,519,854	7,056,856	—3,537,002	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	1,037,862	498,886	...	...	...	...	...	...	...	+538,976	...	+538,976
Bombay and Guaranteed Railways—												
Civil Accounts	6,018,990	2,750,810	...	...	...	...	...	...	...	...	+3,268,180	+3,268,180
TOTAL ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS. — Civil Accounts	7,065,314	3,528,312	—270,154	...	...	...	...	...	...	+538,976	+3,268,180	+3,537,002
Guaranteed Railways Accounts	3,519,854	7,056,856	—3,537,002	...	...	...	...	...	...	...	...	—3,537,002
Net	...	...	—3,807,156	...	...	...	...	...	...	+538,976	+3,268,180	...
ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE—												
ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	9,791	14,415	—4,624	...	...	...	...	...	...	...	...	+43
Marine Accounts	14,440	9,773	+4,667	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	26,018	30,617	...	...	—4,599	...	...	...	...	...	...	+19
Marine Accounts	29,771	25,153	+4,618	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	2,277	90	...	...	...	+2,187	...	...	...	...	...	...
Marine Accounts	95	2,282	—2,187	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	32,109	74,393	...	...	...	...	—42,284	...	...	...	...	—519
Marine Accounts	73,441	31,676	+41,765	...	...	...	...	...	...	...	...	
N.-W. P. and Oudh and Marine—												
Civil Accounts	125	...	...	...	...	...	...	+125	...	...	...	...
Marine Accounts	...	125	—125	...	...	...	...	...	...	...	...	
Madras and Marine—												
Civil Accounts	10,453	4,364	...	...	...	...	...	...	...	+6,089	...	+554
Marine Accounts	4,341	9,876	—5,535	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	19,693	166,120	...	...	...	...	...	...	...	...	—146,427	—116
Marine Accounts	165,764	19,453	+146,311	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Civil Accounts	100,466	289,999	—4,624	...	—4,599	+2,187	—42,284	+125	...	+6,089	—146,427	—189,533
Marine Accounts	287,852	98,338	+189,514	...	...	...	...	...	...	...	...	+189,514
Net	...	...	+184,890	...	—4,599	+2,187	—42,284	+125	...	+6,089	—146,427	—19

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1893—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	229,736	1,786,964	−1,557,228	...	...	...	...	...	...	...	...	+4,535
Military Accounts	1,763,112	201,349	+1,561,763	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	4,653	133,393	...	−128,740	...	...	...	...	...	...	...	−168
Military Accounts	133,439	4,867	+128,572	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	4,862	17,507	...	...	−12,645	...	...	...	...	...	...	+21
Military Accounts	17,631	4,965	+12,666	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	15,134	156,618	...	...	...	−141,484	...	...	...	...	...	+349
Military Accounts	157,190	15,357	+141,833	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	45,902	302,130	...	...	...	...	−256,228	...	...	...	...	+939
Military Accounts	299,636	42,469	+257,167	...	...	...	...	...	...	...	...	
N.-W. P. and Oudh and Military, Bengal—												
Civil Accounts	108,386	2,521,992	...	...	...	...	...	−2,413,606	...	...	...	−9,337
Military Accounts	2,511,629	107,360	+2,404,269	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	184,187	3,822,623	...	...	...	...	...	...	−3,638,436	...	...	+3,821
Military Accounts	3,820,427	178,170	+3,642,257	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	181	574	...	...	...	...	...	...	...	−393	...	+21
Military Accounts	598	184	+414	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	2,294	10,815	...	...	...	...	...	...	...	...	−8,521	−21
Military Accounts	9,785	1,285	+8,500	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	23,295	485,242	−461,947	...	...	...	...	...	...	...	...	−10,407
Military Accounts	490,177	38,637	...	...	...	...	...	...	...	+451,540	...	
Central Provinces and Military, Madras—												
Civil Accounts	300	1,316	...	−1,016	...	...	...	...	...	...	...	+1
Military Accounts	1,236	219	...	...	...	...	...	...	...	+1,017	...	

Burma and Military, Madras—												
Civil Accounts	92,837	1,173,330	...	...	—1,080,493	...	...	...	...	...	...	+9,968
Military Accounts	1,189,989	99,528	...	...	...	...	...	...	...	+1,090,461	...	
Assam and Military, Madras—												
Civil Accounts	7	1,118	...	...	...	—1,111	...	...	...	...	...	—10
Military Accounts	1,118	17	...	...	...	...	...	...	...	+1,101	...	
Bengal and Military, Madras—												
Civil Accounts	562	7,018	...	...	...	...	—6,456	...	...	...	...	—6
Military Accounts	6,700	250	...	...	...	...	...	...	...	+6,450	...	
N.-W. P. & Oudh and Military, Madras—												
Civil Accounts	51	3,366	...	...	...	...	...	—3,315	...	...	...	+26
Military Accounts	3,483	142	...	...	...	...	...	...	...	+3,341	...	
Punjab and Military, Madras—												
Civil Accounts	53	1,395	...	...	...	...	...	...	—1,342	...	...	—27
Military Accounts	1,357	42	...	...	...	...	...	...	...	+1,315	...	
Madras and Military, Madras—												
Civil Accounts	93,261	1,702,198	...	...	...	...	...	...	...	—1,608,937	...	+283
Military Accounts	1,704,927	95,707	...	...	...	...	...	...	...	+1,609,220	...	
Bombay and Military, Madras—												
Civil Accounts	3,868	120,065	...	...	...	...	...	...	...	...	—116,197	+10
Military Accounts	120,412	4,205	...	...	...	...	...	...	...	+116,207	...	
India and Military, Bombay—												
Civil Accounts	63,285	629,333	—566,048	...	...	...	...	...	...	...	...	+323
Military Accounts	630,042	63,671	...	...	...	...	...	...	...	...	+566,371	
Central Provinces and Military, Bombay—												
Civil Accounts	6,859	159,971	...	—153,112	...	...	...	...	...	...	...	+537
Military Accounts	160,054	6,405	...	...	...	...	...	...	...	...	+153,649	
Burma and Military, Bombay—												
Civil Accounts	181	7,040	...	...	—6,859	...	...	...	...	...	...	...
Military Accounts	7,040	181	...	...	...	...	...	...	...	...	+6,859	
Assam and Military, Bombay—												
Civil Accounts	389	2,361	...	...	...	—1,972	...	...	...	...	...	...
Military Accounts	1,972	...	...	...	...	...	...	...	...	...	+1,972	
Bengal and Military, Bombay—												
Civil Accounts	2	160	...	...	...	...	—158	...	...	...	...	...
Military Accounts	178	20	...	...	...	...	...	...	...	...	+158	
N.-W. P. & Oudh and Military, Bombay—												
Civil Accounts	66	7,494	...	...	...	...	...	—7,428	...	...	...	...
Military Accounts	7,458	30	...	...	...	...	...	...	...	...	+7,428	
Punjab and Military, Bombay—												
Civil Accounts	517	1,000	...	...	...	...	...	...	—483	...	...	...
Military Accounts	1,039	556	...	...	...	...	...	...	...	...	+483	
Madras and Military, Bombay—												
Civil Accounts	1,147	2,558	...	...	...	...	...	...	...	—1,411	...	...
Military Accounts	2,558	1,147	...	...	...	...	...	...	...	...	+1,411	
Bombay and Military, Bombay—												
Civil Accounts	127,533	2,089,153	...	...	...	...	...	...	...	...	—1,961,620	—858
Military Accounts	2,086,795	126,033	...	...	...	...	...	...	...	...	+1,960,762	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY. Civil Accounts	1,009,548	15,146,734	—2,585,223	—282,868	—1,099,997	—144,567	—262,842	—2,424,349	—3,640,261	—1,610,741	—2,086,338	—14,137,186
Military Accounts	15,129,982	992,796	+8,157,441	...	...	...	...	...	...	+3,280,652	+2,699,093	+14,137,186
Net	...	...	+5,572,218	—282,868	—1,099,997	—144,567	—262,842	—2,424,349	—3,640,261	+1,669,911	+612,755	...

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1893—*concluded.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and P. W. Dept.—												
Civil Accounts	6,258,920	2,840,844	+3,418,076	...	...	...	...	...	...	...	...	−3,959
P. W. Accounts	5,428,294	8,850,329	−3,422,035	...	...	...	...	...	...	...	...	
C. Provinces and P. W. Dept.—												
Civil Accounts	490,507	739,692	...	−249,185	...	...	...	...	...	...	...	−1,192
P. W. Accounts	837,536	589,543	...	+247,993	...	...	...	...	...	...	...	
Burma and P. W. Dept.—												
Civil Accounts	763,395	1,662,617	...	...	−899,222	...	...	...	...	...	...	+878
P. W. Accounts	1,663,003	762,903	...	...	+900,100	...	...	...	...	...	...	
Assam and P. W. Dept.—												
Civil Accounts	29,827	387,383	...	...	...	−357,556	...	...	...	...	...	+18,675
P. W. Accounts	403,761	27,530	...	...	...	+376,231	...	...	...	...	...	
Bengal and P. W. Dept.—												
Civil Accounts	2,059,919	2,059,352	...	...	...	...	+567	...	...	...	...	−19,549
P. W. Accounts	2,663,501	2,683,017	...	...	...	...	−20,116	...	...	...	...	
N.-W. P. & Oudh & P. W. Dept.—												
Civil Accounts	2,641,486	2,345,729	...	...	...	...	...	+295,757	...	...	...	−5,179
P. W. Accounts	2,369,013	2,669,949	...	...	...	...	...	−300,936	...	...	...	
Punjab and P. W. Dept.—												
Civil Accounts	2,958,050	2,862,613	...	...	...	...	...	...	+95,437	...	...	+13,531
P. W. Accounts	4,279,482	4,361,388	...	...	...	...	...	...	−81,906	...	...	

Madras and P. W. Dept.—												
Civil Accounts	1,137,999	2,503,160	...	...	...	...	...	...	...	−1,365,161	...	−32,268
P. W. Accounts	2,518,969	1,186,076	...	...	...	...	...	...	...	+1,332,893	...	
Bombay and P. W. Dept.—												
Civil Accounts	1,509,071	2,698,141	...	...	...	...	...	...	...	...	−1,189,070	+44,124
P. W. Accounts	2,721,223	1,488,029	...	...	...	...	...	...	...	...	+1,233,194	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	17,849,174	18,099,531	+3,418,076	−249,185	−899,222	−357,556	+567	+295,757	+95,437	−1,365,161	−1,189,070	−250,357
P. W. Accts.	22,884,782	22,619,364	−3,422,035	+247,993	+900,100	+376,231	−20,116	−300,936	−81,906	+1,332,803	+1,233,194	+265,418
Net . .	...	...	−3,959	−1,192	+878	+18,675	−19,549	−5,179	+13,531	−32,268	+44,124	+15,061

No. 97.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1893.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*£*	
Receipts.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Military	...	...	...	...	...	...	...	...	3	3	...	3
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	18	...	...	...	...	...	...	2	...	20	...	20
Pension paid in India to retired members of the Hong-Kong Police	...	...	...	...	...	2	...	...	1	3	...	3
Enlistment of Natives in India for service in the Colonies	86	...	...	...	...	...	...	...	70	156	...	156
Postal & Money Order Transactions in India	...	...	...	...	...	...	...	...	84,050	84,050	...	84,050
Little Basses' Light Vessel dues	...	...	1,396	...	4,991	...	...	519	1,550	8,456	...	8,456
Balances of Shipping Masters' Accounts	...	...	134	...	2,300	...	...	23	404	2,861	...	2,861
Miscellaneous—												
Civil	...	...	...	...	...	...	...	...	9	9	...	9
Military	4,332	...	...	...	...	...	...	13	1,691	6,036	...	6,036
Public Works	18	...	...	...	...	...	...	...	...	18	...	18
TOTAL	4,454	...	1,530	...	7,291	2	...	557	87,778	101,612	...	101,612
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of rolls—												
Civil	...	...	...	...	1,648	...	...	...	...	1,648	...	1,648
Military	200,748	...	...	...	...	...	...	75,424	88,080	364,252	...	364,252
Public Works	2,829	...	...	...	...	...	...	...	...	2,829	...	2,829
Family Allotments—												
Civil	97	...	60	...	...	...	...	...	...	157	...	157
Military	32	...	...	...	...	...	...	22	185	239	...	239
Public Works	704	35	24	...	174	...	904	...	...	1,841	...	1,841
Marine	249	...	...	...	...	...	...	...	...	249	...	249
Remittances by Administrators General	83,762	...	...	...	...	...	...	...	...	83,762	...	83,762
East Indian Railway Company: Advances in England for purchase of Stores, &c.	250,529	...	...	...	...	...	...	...	...	250,529	...	250,529

Rajputana-Malwa Railway: Do. do. do.	214,278	...	...	...	...	...	...	...	...	214,278	...	214,278
South Indian Railway Do. do. do.	...	...	...	...	...	...	...	134,505	...	134,505	...	134,505
Bengal and North-Western and Tirhoot Railways: Do. do. do.	...	...	...	...	66,599	...	...	...	...	66,599	...	66,599
Stores purchased in England chargeable to Provincial and Local Funds, and to Foreign States, &c.—												
Civil	7,696	52	1,748	3	5,657	854	1,667	13,325	10,059	41,061	...	41,061
Public Works	...	1,891	17,899	1,073	7,055	2,946	16,869	14,620	5,936	68,289	...	68,289
Bills drawn by the Mission to the Court of Persia	30,000	...	...	...	...	...	...	...	...	30,000	...	30,000
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Foreign States, &c.—												
Civil	23,270	...	...	...	49	436	352	2,134	2,091	28,332	...	28,332
Public Works	...	...	...	...	...	130	...	...	...	130	...	130
Stamps on Military Commissions	26	...	...	...	...	...	...	15	10	51	...	51
India 4½% Rupee Loans of 1878-79: Brokerage on conversion	7,528	...	...	...	...	...	...	...	...	7,528	...	7,528
Miscellaneous—												
Civil	1,081	...	30	...	8	...	10	3,046	1,624	5,859	...	5,859
Military	445	...	...	...	...	...	...	218	115	778	...	778
Public Works	1	...	...	...	...	185	...	5,003	...	5,189	...	5,189
TOTAL	823,275	1,978	19,761	1,076	81,250	4,551	19,802	248,312	108,100	1,308,105	...	1,308,105
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	...	...	...	...	...	...	...	...	...	...	101,150	101,150
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	...	...	...	...	...	...	...	...	...	...	29,489	29,489
Ditto ditto retired Hong-Kong Police	...	..	...	...	...	...	...	...	...	...	1,135	1,135
Enlistment of Natives of India for service in the Colonies	...	...	...	...	..	...	...	...	...	...	1,648	1,648
Defence Works at Aden	...	...	...	...	...	...	...	...	...	...	6,522	6,522
Miscellaneous	...	...	...	...	...	...	...	...	...	...	10,846	10,846
TOTAL	...	...	...	...	...	...	...	...	...	...	150,790	150,790
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	...	...	...	...	...	...	...	...	...	...	42	42
Remittances by Administrators General	...	...	.	...	...	...	...	...	...	...	20,911	20,911
East Indian Railway Company: Advances in England for purchase of Stores, &c.	...	...	...	...	...	...	...	...	...	...	1,457	1,457
Rajputana-Malwa Railway: Do.	..	...	...	...	...	...	...	...	...	...	1,703	1,703
South Indian Railway Company: Do.	..	...	...	...	...	...	...	...	...	..	661	661
Bengal and North-Western Railway Company:	...	...	...	...	...	...	...	...	...	...	598	598
Miscellaneous	...	...	...	...	...	...	...	...	...	...	3,123	3,123
TOTAL	...	...	...	...	...	...	...	...	...	...	28,495	28,495
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	827,729	1,978	21,291	1,076	88,541	4,553	19,802	248,869	195,878	1,409,717	179,285	1,589,002

(a) Family Remittances of Officers of the Indo-European Telegraph Department.

No. 97.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1893—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*£*	
Disbursements.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	65,104	...	...	...	...	...	...	9,422	...	74,526	...	74,526
Military	...	...	...	...	...	...	...	...	112	112	...	112
Marine	15,347	...	...	...	...	...	...	...	...	15,347	...	15,347
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	8,776	...	...	...	...	...	...	11,125	3,921	23,822	...	23,822
Ditto ditto to retired Hong-Kong Police	4	...	...	...	34	59	941	50	15	1,103	...	1,103
Enlistment of Natives of India for service in the Colonies	10,739	...	...	...	1	...	...	584	1,588	12,912	...	12,912
Little Basses' Light Vessel dues	...	...	...	...	67	...	...	4	121	192	...	192
Balances of Shipping Masters' Accounts	...	...	15	...	...	...	...	20	43	78	...	78
Defence Works at Aden	3,005	...	...	...	...	...	...	...	637	3,642	...	3,642
Miscellaneous—												
Civil	351	...	...	...	4	...	...	90	33	478	...	478
Military	26,198	...	...	...	...	...	...	1,604	8,211	36,013	...	36,013
Public Works	93	...	...	...	...	...	...	...	...	93	...	93
Marine	1,695	...	...	...	...	...	...	...	...	1,695	...	1,695
TOTAL	131,312	...	15	...	106	59	941	22,899	14,681	170,013	...	170,013
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	105	...	...	...	...	...	...	1	4	110	...	110
Family Allotments—												
Civil	...	...	...	...	...	...	...	...	...	...	...	...
Military	...	...	...	...	...	...	...	...	...	...	...	...
Remittances by Administrators-General	25	...	...	...	...	...	...	2,193	...	2,218	...	2,218
Stores purchased in England chargeable to Provincial and Local Funds, Foreign States, &c.	...	...	...	...	...	7	...	...	...	7	...	7
Pay and Pension paid in England chargeable to Provincial and Local Funds and to Foreign States, etc.—												
Civil	6	...	...	...	...	...	...	...	...	6	...	6
Stamps on Military Commissions	...	...	...	...	...	...	...	3	...	3	...	3

Miscellaneous—												
Civil	71	...	...	...	799	12	76	375	58	1,391	...	1,391
Military	237	...	...	...	...	...	...	271	133	641	...	641
Public Works	7	...	4	...	...	...	133	...	...	144	...	144
TOTAL	451	...	4	...	799	19	209	2,843	195	4,520	...	4,520
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Postal and Money Order Transactions	...	...	...	...	...	...	...	...	...	...	75,904	75,904
Little Basses' Light Vessel dues	...	...	...	...	...	...	...	...	...	...	11,986	11,986
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	...	...	...	2,521	2,521
Miscellaneous	...	...	...	...	...	...	...	...	...	...	640	640
TOTAL	...	...	...	...	...	...	...	...	...	...	91,051	91,051
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of rolls	...	...	...	...	...	...	...	...	...	...	377,722	377,722
Family Allotments	...	...	...	...	...	...	...	...	...	...	2,434	2,434
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	119,182	119,182
East Indian Railway Company: Advances in England for purchase of stores, &c.	...	...	...	...	...	...	...	...	...	...	251,986	251,986
Rajputana-Malwa Railway: Do. do. do.	...	...	...	...	...	...	...	...	...	...	215,981	215,981
South Indian Railway Company: Do. do.	...	...	...	...	...	...	...	...	...	...	137,666	137,666
Bengal and North-Western Railway: Do. do.	...	...	...	...	...	...	...	...	...	...	67,197	67,197
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	...	...	...	...	...	...	...	...	...	107,112	107,112
Bills drawn by the Mission to the Court of Persia	...	...	...	...	...	...	...	...	...	...	31,000	31,000
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.	...	...	...	...	...	...	...	...	...	...	28,666	28,666
Indian 4½ % Rupee Loans of 1878-79. Brokerage on conversion	...	...	...	...	...	...	...	...	...	...	7,528	7,528
Miscellaneous	...	...	...	...	...	...	...	...	...	...	9,259	9,259
TOTAL	...	...	...	...	...	...	...	...	...	...	1,355,733	1,355,733
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	131,763	...	19	...	905	78	1,150	25,742	14,876	174,533	1,446,784	1,621,317

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS

FOR

1892-93.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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" " of Town and Bazar Funds	286
" " of Port Funds	288
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ACCOUNT of Excluded Local Funds,

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue—						
Income from Land, the property of the Funds	26,935	4,578	85,507	184	25,694	142,898
Stamps—						
Sale of Stamps	...	499	...	...	...	499
Excise—						
License Fees and Duties	9	4,258	...	...	12,713	16,980
Provincial Rates—						
Rates and Cesses on Lands	284	613	...	...	253	1,150
Miscellaneous	...	...	4,327	...	222	4,549
Assessed Taxes—						
Taxes upon Houses	16,300	35,221	...	...	...	51,521
Licenses on Trades and Professions	2,307	378	36	...	...	2,721
Chowkidari Tax	4,166	2,003	...	...	...	6,169
Octroi	51,603	6,156	...	...	...	57,759
Miscellaneous (including Taxes on Horses and Carriages)	5,917	984	168	...	...	7,069
Registration—						
Fees and Miscellaneous	36	10	99	...	139	284
Interest—						
Interest on Government Securities and other Investments	626	1,461	16,840	3,722	11,308	33,957
Police—						
Fees, Fines, and Forfeitures	3,659	717	...	...	7,576	11,952
Unclaimed Property	75	15	...	...	...	90
Miscellaneous (including Cattle-pound receipts)	2,359	1,478	...	...	1,132	4,969
Marine—						
Hire of Vessels	...	...	2,871	1,459	1,260	5,590
Sale-proceeds of Vessels and Stores	...	...	355	1,038	...	1,393
Pilotage Receipts	...	...	14,766	29,894	...	44,660
Other Fees and Dues	...	...	551,960	252,963	9,072	813,995
Education—						
School-fees	104	107	...	...	17,730	17,941
Miscellaneous	...	916	...	...	2,895	3,811
Medical—						
Hospital Receipts (including sale of Medicines)	226	237	...	...	...	463
Minor Departments—						
Agriculture—						
Public Gardens	2,109	715	...	...	...	2,824
Sanitation—						
Conservancy Tax and Fees	13,254	1,099	809	...	...	15,162
Sales of Manure, &c.	3,722	1,126	507	...	...	5,355
Water-supply—						
Sale of Water	476	...	5,351	2,779	...	8,606
Other Receipts	663	...	...	...	...	663
Superannuation—						
Contributions towards Pensions, &c.	...	...	...	2	...	2
Miscellaneous—						
Sales of old Materials	211	46	658	344	75	1,334
Sales of Land and Houses	42	28	15	...	662	747
Contributions (including Grants-in-aid from Government)	26,551	1,318	6,834	3,048	11,040	48,791
Rents of Houses	4,433	10,336	49,773	436	72	65,050
Sales of Fruit, Grass, &c.	14,484	280	229	...	84	15,077
Miscellaneous	12,109	5,105	67,302	5,759	5,693	95,968
Public Works—						
Tolls and Ferries	325	628	24,007	6	12,368	37,334
Miscellaneous	720	82	27,717	29	9,779	38,327
	193,705	80,394	860,131	301,663	129,767	1,565,660
Deposits and Advances—						
Loans from Government	202	...	316,731	7,277	...	324,210
Loans by Public Subscription	...	...	616,100	200,000	...	816,100
Sale proceeds of Investments	...	...	15,879	155,979	4,688	176,546
Stock Account	...	...	11,364	...	...	11,364
Other Deposits and Advances	1,932	1,985	30,108	24,135	39	58,199
Total Receipts . Rs.	195,839	82,379	1,850,313	689,054	134,494	2,952,079
Opening Balance . Rs.	(a)44,108	(a)26,656	336,966	138,684	(a)46,292	592,706
GRAND TOTAL . Rs.	239,947	109,035	2,187,279	827,738	180,786	3,544,785

(a) The difference between this and the corresponding closing balance in last year's account is explained in the detailed accounts.

for the Year ended 31st March 1893.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds—						
Refunds of Taxes	5,830	202	261	306	141	6,740
Miscellaneous Refunds	184	301	1	1,761	531	2,778
Charges of Collection of Revenue—						
Excise Establishments	...	...	...	...	196	196
Rate and Cess Collecting Establishments	2,724	2,163	409	13,096	...	18,392
Other Collecting Establishments	2,183	1,737	36,420	...	5,700	46,040
Interest—						
Interest on Debt	484	...	314,320	15,824	741	331,369
General Administration—						
Establishments engaged in General Management and Accounts	10,556	3,203	61,791	16,785	4,661	96,996
Contributions towards Establishment in Government Offices	539	1,860	400	497	329	3,625
Law and Justice—						
Criminal Courts	...	151	...	...	...	151
Jails	6	55	...	...	...	61
Police—						
Executive Force	26,553	19,358	5,803	120	10,845	62,679
Miscellaneous (including Cattle-pounds)	713	1,120	1,466	2,431	1,082	6,812
Marine—						
Dockyard and Port Establishments	...	...	44,494	71,596	3,976	120,066
Pilotage Establishments	...	...	8,236	35,288	...	43,524
Ship and Boat Establishments	...	...	28,590	14,288	2,622	45,500
Light-houses and Light-ships	...	...	30,246	16,059	...	46,305
Building, Purchase, and Repair of Ships	...	...	20,055	37,816	305	58,176
Miscellaneous	...	...	12,222	21,331	66	33,619
Education—						
Inspection	60	1,329	...	...	30	1,419
Colleges and Schools	...	870	...	...	28,127	28,997
Scholarships and Prizes	...	15	...	...	1,621	1,636
Grants-in-aid	888	1,046	...	...	195	2,129
Miscellaneous	...	...	...	...	305	305
Medical—						
Professional Establishment	1,719	211	871	531	23	3,355
Hospitals and Dispensaries	13,056	2,650	1,102	...	5,929	22,737
Vaccination	614	878	...	...	...	1,492
Minor Departments—						
Public Gardens (Establishment and other charges)	8,627	2,272	...	...	...	10,899
Cemeteries (Establishment and other charges)	709	9	...	...	...	718
Public Fairs and Exhibitions	...	679	...	...	...	679
Conservancy (Establishment and other charges)	65,721	14,636	2,820	61	730	83,968
Water-supply (Establishment and other charges)	3,052	1,906	3,943	...	...	8,901
Statistical Establishments	20	93	31	...	...	144
Superannuation—						
Pensions and Gratuities	31	90	3,264	1,599	1,337	6,321
Miscellaneous—						
Rents, Rates, and Taxes	315	193	44,566	15	329	45,418
Petty Establishments	4,366	2,803	...	72	1,239	8,480
Miscellaneous	8,114	4,015	119,682	2,562	35,519	169,892
Public Works—						
Supervising Establishment, Tools and Plant			19,019	7,826		
Stock not chargeable to any particular work			6,129	22		
Original Works—						
Buildings	17,477	7,137	7,188	8,572	9,679	425,231
Roads			2,729	577		
Port Appliances			2,884	51,225		
Other Works			260,052	24,759		
Maintenance and Repairs—						
Buildings			2,684	2,059	459	
Roads			10,316	3,272	7,891	
Port Appliances	18,399	9,743	50,598	4,479	...	168,202
Other Works			40,350	7,924	584	
Petty Construction and Repairs			5,478	194	3,772	
	192,940	80,725	1,148,426	362,903	128,964	1,913,958
Deposits and Advances—						
Repayment of Loans from Government	1,000	...	17,487	4,916	...	23,403
Repayment of Loans from the Public	...	...	...	7,488	...	7,488
Investment in Government Securities or otherwise	897	525	70,497	206,783	9,741	288,443
Stock Account	...	...	12,255	...	...	12,255
Other Deposits and Advances	1,379	562	618,842	23,321	4,462	648,566
Total Disbursements . Rs.	196,216	81,812	1,867,507	605,411	143,167	2,894,113
Closing Balance . Rs.	43,731	27,223	319,772	222,327	37,619	650,672
Grand Total . Rs.	239,947	109,035	2,187,279	827,738	180,786	3,544,785

I.—ACCOUNT of CANTONMENT FUNDS, for the Year ended 31st March 1893.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from Land, the property of the Funds	2,122	3,089	940	7	372	9,923	9,143	...	1,339	26,935
EXCISE—										
License Fees and Duties	9	...	...	...	...	...	...	...	...	9
PROVINCIAL RATES—										
Rates and Cesses on Lands	275	...	...	...	...	1	...	...	8	284
ASSESSED TAXES—										
Taxes upon Houses	...	...	2,416	157	1,928	2,524	4,642	588	4,045	16,300
Licenses on Trades and Professions	258	42	43	...	...	802	125	142	895	2,307
Chowkidari Tax	1,803	35	...	...	44	1,769	515	...	...	4,166
Octroi	11,440	9,542	...	...	...	5,728	19,449	...	5,444	51,603
Miscellaneous (including Taxes on Horses and Carriages)	3,955	37	143	22	186	372	499	259	444	5,917
REGISTRATION—										
Fees and Miscellaneous	36	...	...	...	...	...	...	...	...	36
INTEREST—										
Interest on Government Securities and other Investments	192	...	...	...	...	289	...	...	145	626
POLICE—										
Fees, Fines, and Forfeitures	550	129	521	7	270	595	1,058	57	472	3,659
Unclaimed Property	1	...	31	...	30	13	..	...	...	75
Miscellaneous (including Cattle-pound receipts)	164	317	211	199	170	615	304	99	280	2,359
EDUCATION—										
School-fees	...	...	...	...	...	...	...	...	104	104
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	49	49	...	50	66	1	...	11	226
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	388	202	290	...	...	380	589	...	260	2,109
Sanitation—										
Conservancy Tax and Fees	66	1,119	1,010	22	783	4,416	322	158	5,358	13,254
Sales of Manure, &c.	326	158	...	...	...	577	555	73	2,033	3,722
Water-supply—										
Sale of Water	14	...	...	...	...	...	410	...	52	476
Other Receipts	490	22	73	45	...	26	...	...	7	663
MISCELLANEOUS—										
Sales of old Materials	6	25	6	...	6	81	51	...	36	211
Sales of Land and Houses	2	...	...	...	17	...	...	...	23	42
Contributions (including Grants-in-aid from Government)	4,081	294	6,005	352	458	4,672	9,273	180	1,236	26,551
Rents of Houses	1,313	325	753	...	55	156	186	..	1,645	4,433
Sales of Fruit, Grass, &c.	650	811	126	135	872	5,772	4,252	381	1,485	14,484
Miscellaneous	1,309	443	2,093	5	1,039	3,596	2,241	120	1,263	12,109
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	325	...	...	...	...	325
Miscellaneous	13	18	394	...	...	3	29	...	263	720
DEPOSITS AND ADVANCES—										
Loans from Government	2	...	...	...	...	...	...	200	...	202
Other Deposits and Advances	1,088	122	164	...	...	409	...	...	149	1,932
TOTAL RECEIPTS . *Rx.*	30,553	16,779	15,268	951	6,605	42,785	53,644	2,257	26,997	195,839
OPENING BALANCE . *Rx.*	(a) 5,941	3,114	1,699	149	919	13,342	11,400	262	7,282	44,108
GRAND TOTAL . *Rx.*	36,494	19,893	16,967	1,100	7,524	56,127	65,044	2,519	34,279	239,947

Disbursements.										
REFUNDS—										
Refunds of Taxes	1,518	2,579	7	...	32	187	1,305	7	195	5,830
Miscellaneous Refunds	31	14	14	...	2	78	45	...	...	184
CHARGES OF COLLECTION OF REVENUE—										
Rate and Cess Collecting Establishments	129	...	234	...	103	427	1,383	185	263	2,724
Other Collecting Establishments	649	755	...	...	31	209	420	...	119	2,183
INTEREST—										
Interest on Debt	...	...	...	...	...	...	...	2	482	484
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	1,230	505	1,054	67	502	2,382	2,908	172	1,736	10,556
Contributions towards Establishment in Government Offices	19	...	95	...	82	230	38	...	75	539
LAW AND JUSTICE—										
Jails	6	...	...	...	...	...	...		...	6
POLICE—										
Executive Force	4,311	1,653	1,372	...	1,179	5,190	8,344	...	4,504	26,553
Miscellaneous (including Cattle-pounds)	206	65	98	32	6	113	122	25	46	713
EDUCATION—										
Inspection	...	...	...	...	...	...	...	...	60	60
Grants-in-aid	420	80	...	...	...	61	60	...	267	888
MEDICAL—										
Professional Establishment	246	478	...	...	...	153	842	...	...	1,719
Hospitals and Dispensaries	1,137	718	362	...	791	3,983	3,640	91	2,334	13,056
Vaccination	90	58	36	...	31	100	130	...	149	614
MINOR DEPARTMENTS—										
Public Gardens (Establishment and other charges)	863	513	1,025	..	63	2,378	3,221	...	564	8,627
Cemeteries (Establishment and other charges)	56	60	...	...	...	328	253	...	12	709
Conservancy (Establishment and other charges)	7,861	4,736	7,051	624	2,394	13,603	15,938	1,164	12,350	65,721
Water-supply (Establishment and other charges)	1,684	214	435	18	61	6	253	...	381	3,052
Statistical Establishments	...	...	20	...	...	...	...	...	...	20
SUPERANNUATION—										
Pensions and Gratuities	17	...	...	...	...	...	...	...	14	31
MISCELLANEOUS—										
Rents, Rates, and Taxes	...	72	...	...	12	102	88	...	41	315
Petty Establishments	784	177	1,197	12	122	1,569	404	...	101	4,366
Miscellaneous	835	877	141	31	213	2,262	3,459	68	228	8,114
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	171	76	19	...	...	...		16	174	
Original Works—										
Buildings	470	465	348	...	...	380	8,551	...	330	17,477
Roads	150	...	..	...	...	12		...	34	
Other Works	276	375	168	15	...	4,594		196	657	
Maintenance and Repairs—										
Buildings	487	258	247	...	308	741		...	276	
Roads	1,092	1,806	1,261	3	164	3,012		49	304	
Port Appliances	...	...	...	...	...	...	6,034	...	...	18,399
Other Works	362	257	116	4	46	255		84	221	
Petty Construction and Repairs	467	6	...	41	70	166		20	242	
DEPOSITS AND ADVANCES—										
Repayment of Loans from Government	1,000	...	...	...	...	...	...	...	...	1,000
Investment in Government Securities or otherwise	...	...	...	...	...	...	...	...	897	897
Other Deposits and Advances	627	118	159	...	...	348	...	...	127	1,379
TOTAL DISBURSEMENTS . Rs.	27,194	16,915	15,479	847	6,212	42,869	57,438	2,079	27,183	196,216
CLOSING BALANCE . Rs.	9,300	2,978	1,488	253	1,312	13,258	7,606	440	7,096	43,731
GRAND TOTAL . Rs.	36,494	19,893	16,967	1,100	7,524	56,127	65,044	2,519	34,279	239,947

(a) Includes Rs. 137 on account of Fort Sandeman Cantonment Fund which was excluded from last year's account owing to the designation of the Fund not having been settled at the time.

II.—ACCOUNT of TOWN and BAZAR FUNDS, for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts.										
LAND REVENUE—										
Income from Land, the property of the Funds	827	...	915	...	2,037	...	135	...	664	4,578
STAMPS—										
Sale of Stamps	499	...	...	...	...	...	...	...	...	499
EXCISE—										
License Fees and Duties	4,258	...	...	...	...	...	...	...	...	4,258
PROVINCIAL RATES—										
Rates and Cesses on Lands	121	...	...	...	492	...	...	...	...	613
ASSESSED TAXES—										
Taxes upon Houses	498	...	1,312	...	...	33,164	120	...	127	35,221
Licenses on Trades and Professions	121	...	...	...	...	254	...	...	3	378
Chowkidari Tax	1,670	...	...	...	...	...	333	...	...	2,003
Octroi	6,156	...	...	...	...	...	...	...	...	6,156
Miscellaneous (including Taxes on Horses and Carriages)	634	...	...	...	...	...	1	...	349	984
REGISTRATION—										
Fees and Miscellaneous	10	...	...	...	...	...	...	...	...	10
INTEREST—										
Interest on Government Securities and other Investments	1,352	...	...	...	...	42	...	...	67	1,461
POLICE—										
Fees, Fines, and Forfeitures	159	...	514	...	...	...	28	...	16	717
Unclaimed Property	9	...	6	...	...	...	...	...	...	15
Miscellaneous (including Cattle-pound receipts)	423	...	197	831	...	...	17	...	10	1,478
EDUCATION—										
School-fees	2	...	92	...	...	...	...	...	13	107
Miscellaneous	897	...	19	...	...	...	...	...	...	916
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	...	115	...	...	19	84	...	19	237
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	702	...	2	...	...	10	...	...	1	715
Sanitation—										
Conservancy Tax and Fees	606	...	135	338	...	...	20	...	...	1,099
Sales of Manure, &c.	...	...	...	...	...	1,107	19	...	...	1,126
MISCELLANEOUS—										
Sales of old Materials	6	...	12	...	...	...	...	...	28	46
Sales of Land and Houses	...	...	16	...	...	...	...	...	12	28
Contributions (including Grants-in-aid from Government)	86	...	...	425	5	...	...	...	802	1,318
Rents of Houses	392	...	8,169	...	...	1,002	23	...	750	10,336
Sales of Fruit, Grass, &c.	34	...	...	...	...	99	33	...	114	280
Miscellaneous	1,379	...	1,848	130	128	1,534	62	...	24	5,105
PUBLIC WORKS—										
Tolls and Ferries	...	...	301	...	181	...	...	...	146	628
Miscellaneous	...	...	8	...	74	...	...	...	...	82
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	1,907	...	26	...	...	...	33	...	19	1,985
TOTAL RECEIPTS . *Rx.*	22,748	...	13,687	1,724	2,917	37,231	908	...	3,164	82,379
OPENING BALANCE . *Rx.*	(*a*) 8,100	...	8,059	150	1,757	6,056	693	...	1,841	26,656
GRAND TOTAL . *Rx.*	30,848	...	21,746	1,874	4,674	43,287	1,601	...	5,005	109,035

Disbursements.										
Refunds—										
Refunds of Taxes	192	...	...	...	...	10	...	...	...	202
Miscellaneous Refunds	...	...	212	...	...	73	16	...	...	301
Charges of Collection of Revenue—										
Rate and Cess Collecting Establishments	66	...	...	...	...	2,097	...	...	...	2,163
Other Collecting Establishments	750	...	143	...	380	391	55	...	18	1,737
General Administration—										
Establishments engaged in General Management and Accounts	1,055	...	721	97	...	617	18	...	695	3,203
Contributions towards Establishment in Government Offices	1,749	...	91	...	17	...	...	...	3	1,860
Law and Justice—										
Criminal Courts	151	...	...	...	...	...	...	...	...	151
Jails	55	...	...	...	...	...	...	...	...	55
Police—										
Executive Force	2,264	...	...	...	...	16,898	121	...	75	19,358
Miscellaneous (including Cattle-pounds)	302	...	46	94	...	624	52	...	2	1,120
Education—										
Inspection	1,149	...	180	...	...	...	...	...	...	1,329
Colleges and Schools	249	...	551	...	...	1	3	...	66	870
Scholarships and Prizes	1	...	14	...	...	...	...	...	...	15
Grants-in-aid	374	...	665	...	...	7	...	...	...	1,046
Medical—										
Professional Establishment	211	...	...	...	...	...	...	...	...	211
Hospitals and Dispensaries	193	...	1,596	34	147	266	198	...	222	2,650
Vaccination	...	...	184	...	...	694	...	...	...	878
Minor Departments—										
Public Gardens (Establishment and other charges)	2,040	...	14	...	84	70	22	...	42	2,272
Cemeteries (Establishment and other charges)	9	...	...	...	...	...	...	...	...	9
Public Fairs and Exhibitions	71	...	...	...	...	608	...	...	...	679
Conservancy (Establishment and other charges)	1,691	...	2,807	614	178	8,493	251	...	602	14,636
Water-supply (Establishment and other charges)	1,576	...	...	313	...	...	17	...	...	1,906
Statistical Establishments	...	...	84	...	...	9	...	...	...	93
Superannuation—										
Pensions and Gratuities	35	...	...	...	...	...	...	...	55	90
Miscellaneous—										
Rents, Rates and Taxes	3	...	...	...	...	...	...	...	190	193
Petty Establishments	88	...	2,440	10	242	2	21	...	...	2,803
Miscellaneous	2,887	...	96	63	516	311	66	...	76	4,015
Public Works—										
Supervising Establishment, Tools and Plant	149	...	167	...	...	...	12	...	...	7,137
Original Works—										
Buildings	1,240	...	1,318	...	...	...		...	171	
Roads	62	...	213	430	...	...		...	...	
Other Works	753	...	257	107	2,258	...		...	...	
Maintenance and Repairs—										
Buildings	1,076	...	618	...	...	...	49	...	...	9,743
Roads	322	...	523	...	...	...		...	988	
Port Appliances	...	...	...	...	...	...		...	...	
Other Works	37	...	308	16	...	...		...	18	
Petty Construction and Repairs	138	...	...	...	400	5,250		...	...	
Deposits and Advances—										
Investment in Government Securities or otherwise	...	...	...	...	...	...	...	...	525	525
Other Deposits and Advances	531	...	19	...	...	11	...	...	1	562
Total Disbursements . Rx.	21,469	...	13,261	1,778	4,222	36,432	901	...	3,749	81,812
Closing Balance . Rx.	9,379	...	8,485	96	452	6,855	700	...	1,256	27,223
GRAND TOTAL . Rx.	30,848	...	21,746	1,874	4,674	43,287	1,601	...	5,005	109,035

(a) Includes Rx. 1,657 on account of Satna Bazar Fund transferred from the N.-W. Provinces and of the Fort Sandeman and Sharigh Bazar Funds newly created.

III.—ACCOUNT of PORT FUNDS, for the Year ended 31st March 1893.

	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts.									
Land Revenue—									
Income from Land, the property of the Funds	16,755	...	68,752	85,507	...	...	...	184	184
Provincial Rates—									
Miscellaneous	...	...	4,327	4,327	...	...	...	...	...
Assessed Taxes—									
Licenses on Trades and Professions	...	...	36	36	...	...	...	...	...
Miscellaneous (including Taxes on Horses and Carriages)	...	...	168	168	...	...	...	...	
Registration—									
Fees and Miscellaneous	...	...	99	99	...	...	...	...	...
Interest—									
Interest on Government Securities and other Investments	3,515	2,869	10,456	16,840	1,600	79	1,615	428	3,722
Marine—									
Hire of Vessels	2,419	...	452	2,871	452	840	...	157	1,459
Sale-proceeds of Vessels and Stores	355	...	...	355	685	88	265	...	1,038
Pilotage Receipts	...	...	14,766	14,766	17,443	...	6,232	6,219	29,894
Other Fees and Dues	230,957	41,684	279,319	551,960	1,16,558	6,637	43,421	86,347	252,963
Minor Departments—									
Sanitation—									
Conservancy Taxes and Fees	...	...	809	809	...	...	...	...	...
Sales of Manure, etc.	...	...	507	507	...	...	...	...	...
Water-supply—									
Sale of Water	...	374	4,977	5,351	...	331	...	2,448	2,779
Superannuation—									
Contribution towards Pensions, etc.	...	...	...	...	...	...	...	2	2
Miscellaneous—									
Sales of old Materials	410	...	248	658	...	...	...	344	344
Sales of Land and Houses	...	...	15	15	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	334	6,500	...	6,834	945	1,500	603	...	3,048
Rents of Houses	...	125	49,648	49,773	...	...	...	436	436
Sales of fruit, grass, etc.	...	...	229	229	...	...	...	...	...
Miscellaneous	1,049	111	66,142	67,302	498	426	744	4,091	5,759
Public Works—									
Tolls and Ferries	20,774	...	3,233	24,007	...	...	...	6	6
Miscellaneous	26,467	...	1,250	27,717	29	...	...	...	29
Deposits and Advances—									
Loans from Government	291,731	15,000	10,000	316,731	...	7,277	...	...	7,277
Loans by Public Subscription	...	...	616,100	616,100	...	...	...	200,000	200,000
Sale-proceeds of Investments	...	15,731	148	15,879	...	...	...	155,979	155,979
Stock Account	11,364	...	...	11,364	...	...	...	...	...
Other Deposits and Advances	1,762	...	28,346	30,108	1,478	...	...	22,657	24,135
Total Receipts . Rs.	607,892	82,394	1,160,027	1,850,313	139,698	17,178	52,880	479,298	689,054
Opening Balance . Rs.	69,420	85,363(a)	182,183	336,966	24,294	6,464	33,151	74,775	138,684
GRAND TOTAL . Rs.	677,312	167,757	1,342,210	2,187,279	163,992	23,642	86,031	554,073	827,738

Disbursements.									
Refunds—									
Refunds of Taxes	...	261	...	261	...	...	...	306	306
Miscellaneous Refunds	...	...	1	1	1,650	1	67	43	1,761
Charges of Collection of Revenue—									
Rate and Cess Collecting Establishments	...	409	...	409	...	...	...	13,096	13,096
Other Collecting Establishments	34,289	...	2,137	36,426	...	...	...	...	...
Interest—									
Interest on Debt	55,012	28,704	230,604	314,320	4,155	532	...	11,137	15,824
General Administration—									
Establishments engaged in General Management and Accounts	12,798	14,881	34,112	61,791	3,143	1,828	5,932	5,882	16,785
Contributions towards Establishment in Government Offices	...	150	250	400	378	93	...	26	497
Police—									
Executive Force	2,829	...	2,974	5,803	...	120	...	...	120
Miscellaneous (including Cattle-pounds)	...	...	1,466	1,466	2,431	...	...	...	2,431
Marine—									
Dockyard and Port Establishments	22,137	...	22,357	44,494	30,563	1,528	9,240	30,265	71,596
Pilotage Establishments	...	...	8,236	8,236	15,942	...	16,038	3,308	35,288
Ship and Boat Establishments	20,606	...	7,984	28,590	7,868	2,166	1,226	3,028	14,288
Light-houses and Light-ships	23,395	...	6,851	30,246	...	5,931	7,187	2,941	16,059
Building, Purchase, and Repair of Ships	20,055	...	...	20,055	5,599	7,278	...	24,939	37,816
Miscellaneous	685	1,740	9,797	12,222	7,540	...	13,791	...	21,331
Medical—									
Professional Establishment	...	...	871	871	531	...	...	...	531
Hospitals and Dispensaries	...	...	1,102	1,102	...	...	...	...	...
Minor Departments—									
Conservancy (Establishment and other charges)	150	...	2,670	2,820	...	61	...	...	61
Water-supply (Establishment and other charges)	...	...	3,943	3,943	...	...	...	...	...
Statistical Establishment	...	...	31	31	...	...	...	...	...
Superannuation—									
Pensions and Gratuities	1,522	...	1,742	3,264	250	53	...	1,296	1,599
Miscellaneous—									
Rents, Rates, and Taxes	11,687	...	32,879	44,566	...	15	...	...	15
Petty Establishments	...	...	...	...	...	72	...	...	72
Miscellaneous	...	...	119,682	119,682	1,251	950	...	361	2,562
Public Works—									
Supervising Establishment, Tools and Plant	...	10,372	8,647	19,019	4,041	...	492	3,293	7,826
Stock not chargeable to any particular work	...	...	6,129	6,129	...	...	...	22	22
Original Works—									
Buildings	436	...	6,752	7,188	8,244	...	...	328	8,572
Roads	...	...	2,729	2,729	577	...	...	...	577
Port Appliances	...	...	2,884	2,884	...	...	...	51,225	51,225
Other Works	241,194	17,007	1,851	260,052	19,860	...	1,574	3,325	24,759
Maintenance and Repairs—									
Buildings	141	...	2,543	2,684	1,188	...	52	819	2,039
Roads	8,275	...	2,041	10,316	3,272	...	...	...	3,272
Port Appliances	9,897	...	40,701	50,598	...	...	...	4,479	4,479
Other Works	39,275	...	1,075	40,350	7,539	...	385	...	7,924
Petty Construction and Repairs	...	1,721	3,757	5,478	...	26	168	...	194
Deposits and Advances—									
Repayment of Loans from Government	14,804	...	2,683	17,487	1,017	...	...	3,899	4,916
Repayment of Loans from the Public	...	...	...	...	5,000	...	...	2,488	7,488
Investment in Government Securities or otherwise	...	48,337	22,160	70,497	...	...	5,407	201,376	206,783
Stock Account	12,255	...	...	12,255	...	...	...	...	...
Other Deposits and Advances	9,625	35	609,182	618,842	1,187	7	...	22,127	23,321
Total Disbursements . Rx.	541,067	123,617	1,202,823	1,867,507	133,226	20,661	61,559	389,963	605,411
Closing Balance . Rx.	136,245	44,140	139,387	319,772	30,766	2,981	24,472	164,108	222,327
GRAND TOTAL . Rx.	677,312	167,757	1,342,210	2,187,279	163,992	23,642	86,031	554,073	827,738

(a) Balance of the Madras Harbour Trust Board not shown in previous statements.

IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1893.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—										
Income from Land, the property of the Funds	...	...	19,549	...	6,145	...	...	...	...	25,694
EXCISE—										
License Fees and Duties	12,713	...	...	...	...	...	...	...	...	12,713
PROVINCIAL RATES—										
Rates and Cesses on Lands	253	...	...	...	...	...	...	...	...	253
Miscellaneous	222	...	...	...	...	...	...	...	...	222
REGISTRATION—										
Fees and Miscellaneous	...	...	139	...	...	...	...	...	...	139
INTEREST—										
Interest on Government Securities and other Investments	152	...	449	402	7,984	233	681	916	491	11,308
POLICE—										
Fees, Fines, and Forfeitures	...	274	...	...	...	...	...	...	7,302	7,576
Miscellaneous (including Cattle-pound receipts)	108	...	...	...	...	...	1,024	...	...	1,132
MARINE—										
Hire of Vessels	...	...	...	...	1,260	...	...	...	...	1,260
Other Fees and Dues	...	...	...	...	6,778	...	...	...	2,294	9,072
EDUCATION—										
School-fees	...	...	4,450	25	646	...	...	12,609	...	17,730
Miscellaneous	729	...	1,655	7	...	...	...	504	...	2,895
MISCELLANEOUS—										
Sales of old Materials	43	...	...	...	32	...	...	...	...	75
Sales of Land and Houses	...	...	662	...	...	...	...	...	...	662
Contributions (including Grants-in-aid from Government)	...	...	7,900	...	391	1,220	...	...	1,329	11,040
Rents of Houses	72	...	...	...	...	...	...	...	...	72
Sales of Fruit, Grass, &c.	5	...	79	...	...	...	...	...	...	84
Miscellaneous	400	...	111	...	2,717	616	1,494	...	355	5,693
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	12,368	...	...	...	...	12,368
Miscellaneous	16	...	...	...	...	...	9,763	...	...	9,779
DEPOSITS AND ADVANCES—										
Sale-proceeds of Investments	...	...	...	...	...	...	3,625	...	1,063	4,688
Other Deposits and Advances	...	...	...	33	...	1	...	...	5	39
TOTAL RECEIPTS . Rs.	14,713	274	34,994	467	38,521	2,070	16,587	14,029	12,839	134,494
OPENING BALANCE . Rs.	1,896	939	7,265	(a)790	(b)17,485	1,302	6,645	3,747	6,223	46,292
GRAND TOTAL . Rs.	16,609	1,213	42,259	1,257	56,006	3,372	23,232	17,776	19,062	180,786

Disbursements.										
REFUNDS—										
Refunds of Taxes	...	...	...	...	...	...	...	...	141	141
Miscellaneous Refunds	...	...	...	...	35	486	...	10	...	531
CHARGES OF COLLECTION OF REVENUE—										
Excise Establishments	196	...	...	...	...	...	...	...	...	196
Other Collecting Establishments	...	...	2,899	...	2,801	...	...	...	...	5,700
INTEREST—										
Interest on Debt	...	...	...	...	741	...	...	...	...	741
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	...	...	1,274	...	2,323	...	...	1,064	...	4,661
Contributions towards Establishment in Government Offices	...	...	213	...	104	...	...	...	12	329
POLICE—										
Executive Force	...	840	...	...	135	1,796	...	...	8,074	10,845
Miscellaneous (including Cattle-pounds)	105	...	...	...	...	...	977	...	...	1,082
MARINE—										
Dockyard and Port Establishments	...	...	...	...	2,507	...	...	...	1,469	3,976
Ship and Boat Establishments	...	...	...	...	2,622	...	...	...	...	2,622
Building, Purchase, and Repair of Ships	...	...	...	...	305	...	...	...	...	305
Miscellaneous	...	...	...	...	...	...	...	...	66	66
EDUCATION—										
Inspection	...	...	...	...	...	...	...	...	30	30
Colleges and Schools	1,466	...	10,533	...	5,899	...	...	(a) 10,229	...	28,127
Scholarships and Prizes	...	...	73	221	1,327	...	...	...	...	1,621
Grants-in-aid	160	...	...	35	...	...	...	...	...	195
Miscellaneous	...	...	...	29	...	...	...	276	...	305
MEDICAL—										
Professional Establishment	...	...	...	...	...	...	...	...	23	23
Hospitals and Dispensaries	...	...	...	...	5,929	...	...	...	...	5,929
MINOR DEPARTMENTS—										
Conservancy (Establishment and other charges)	...	...	...	...	730	...	...	...	...	730
SUPERANNUATION—										
Pensions and Gratuities	...	...	...	...	2	...	...	...	1,335	1,337
MISCELLANEOUS—										
Rents, Rates, and Taxes	...	...	...	...	146	...	...	183	...	329
Petty Establishments	...	...	...	...	1,239	...	...	...	...	1,239
Miscellaneous	8,654	...	18,913	...	3,617	...	1,495	1,891	949	35,519
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	...	...	...	...	...	...		106	...	
Original Works—										
Buildings	...	...	...	...	7	...	9,332	234	...	19,679
Other Works	...	...	...	...	...	...		...	...	
Maintenance and Repairs—										
Buildings	238	...	...	...	23	...	...	198	...	459
Roads	...	...	...	...	6,890	...	...	...	1,001	7,891
Other Works	...	...	...	111	473	...	...	...	...	584
Petty Construction and Repairs	3,764	...	...	...	8	...	...	...	...	3,772
DEPOSITS AND ADVANCES—										
Investment in Government Securities or otherwise	...	...	6,049	35	...	...	479	3,178	...	9,741
Other Deposits and Advances	...	...	45	...	215	...	4,202	...	...	4,462
TOTAL DISBURSEMENTS . *Rx.*	14,583	840	39,999	431	38,078	2,282	16,485	17,369	13,100	183,167
CLOSING BALANCE . *Rx.*	2,026	373	2,260	826	17,928	1,090	6,747	407	5,962	37,619
GRAND TOTAL . *Rx.*	16,609	1,213	42,259	1,257	56,006	3,372	23,232	17,776	19,062	180,786

(a) Includes Rx. 7 on account of Shillong Station Loan Sinking Fund.
(b) Falls short of the closing balance of last year's account by Rx. 5 owing to subsequent adjustments.

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1892-93.

ACCOUNT

OF

MUNICIPALITIES FOR 1892-93.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICI

Revenue.	India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of items.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	
By Balance in hand at the close of last year	10,574	(a)72,662	13,047	44,029	2,248	1
REVENUE.						
A.—Municipal Rates and Taxes—						
1. Octroi	26,584	73,364	...	...	...	2
2. Tax on houses and lands	563	3,132	24,145	45,728	3,754	3
3. Tax on animals and vehicles	70	94	458	1,547	477	4
4. Tax on professions and trades	411	1,512	2	...	...	5
5. Tolls (on roads and ferries)	...	788	1,261	4,161	2,472	6
6. Water-rate	24	4,346	...	16,678	938	7
7. Lighting-rate	...	...	...	5,634	...	8
8. Conservancy (including scavenging and latrine rate)	999	8,252	...	13,599	1,088	9
9. Others	87	4,468	...	...	...	10
	28,743	95,956	25,866	87,347	8,729	11
B.—Realisations under Special Acts—						
1. Pounds	505	3,720	348	825	1,847	12
2. Hackney-carriages	368	103	829	2,385	...	13
3. Licenses for sale of spirits and drugs	664	...	...	...	...	14
4. Others	1	...	...	...	...	15
	1,538	3,823	1,177	3,210	1,847	16
C.—Revenue derived from Municipal property and powers apart from taxation—						
1. Rents of lands, houses, serais, dâk-bungalows	2,960	1,991	622	1,360	559	17
2. Sale-proceeds of lands and produce of lands, etc.	1,023	1,231	371	1,098	48	18
3. Conservancy receipts (other than taxes and rates)	1,088	711	455	897	136	19
4. Fees and Revenue from Educational Institutions	363	1,999	...	3,888	24	20
5. " " " Medical Institutions	191	1,107	171	1,125	...	21
6. " " " Markets and Slaughter-houses	858	3,777	30,210	57,490	1,663	22
7. Fees and Revenue from tramways	...	...	...	1,341	...	23
8. Other fees	228	3	2,603	11,337	12	24
9. Fines under Municipal and other Acts	326	552	1,112	4,195	183	25
10. Interest on Investments—(i) General	34	12	...	568	...	26
(ii) Educational	...	10	...	...	...	27
(iii) Medical	20	156	...	...	...	28
11. Premium on Loans	...	...	...	...	...	29
	7,091	11,549	35,544	83,299	2,625	30
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General	254	250	3,577	23,885	1,516	31
(ii) Educational	...	1,969	...	2,061	...	32
(iii) Medical	...	12	...	411	...	33
2. From Local funds—(i) General	...	231	...	18,949	25	34
(ii) Educational	...	7	...	516	...	35
(iii) Medical	50	607	...	1,180	40	36
3. Other—(i) General	611	5,049	...	11	...	37
(ii) Educational	...	246	...	...	...	38
(iii) Medical	55	1,602	...	13	...	39
	970	9,973	3,577	47,126	1,581	40
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	558	63	...	9	66	41
2. Other items	1,567	3,040	228	15,034	117	42
	2,125	3,103	228	15,043	183	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government securities and withdrawal from Savings Bank	...	...	...	...	...	44
2. Loans from Government	(c)8,330	10,000	4,300	4,600	250	45
" raised in the market from private individuals	1,200	...	...	5,000	110	46
3. Realisations of Sinking Fund for repayment of loans	...	...	...	...	...	47
4. Advances—(i) Permanent	50	149	10	...	...	48
(ii) Other	83	3,686	48	21,426	78	49
5. Deposits	1,052	1,599	11,963	5,223	...	50
	10,715	15,434	16,321	36,249	438	51
TOTAL RECEIPTS . Rx	51,182	139,838	82,713	272,274	15,403	52
GRAND TOTAL	61,756	212,500	95,760	316,303	17,651	53

(a) Falls short of last year's closing balance by Rx. 171 owing to the exclusion of the balance of the Mandhatta Municipality, since abolished.
(b) Differs from last year's closing balance for corrections since made.
(c) Excludes balance of the old loan to the Ajmere Municipality transferred to the new loan.

PALITIES for 1892-93.

Number of Items.	Bengal. Presidency Corporation.	Bengal. District Municipalities.	North-Western Provinces and Oudh.	Punjab.	Madras. Presidency Corporation.	Madras. District Municipalities.	Bombay. Presidency Corporation.	Bombay. District Municipalities.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	129,950	(b)39,761	(b)110,337	85,235	44,050	(b)84,615	18,361	(b)151,768	806,637
2	...	...	219,848	257,594	4,988	...	128,975	151,068	862,421
3	161,411	79,781	10,857	13,293	47,909	59,331	193,934	49,778	693,621
4	21,403	18,016	3,320	3,174	7,621	14,994	33,257	9,006	113,437
5	34,209	2,772	10,229	158	6,655	19,311	5,108	1,723	82,090
6	...	12,168	6,131	...	4,426	34,587	1,233	20,392	87,619
7	101,867	3,570	6,656	108	18,799	1,277	140,408	10,796	305,467
8	33,956	3,645	...	...	5,986	...	...	10	49,227
9	40,163	39,916	1,866	602	...	...	62,220	20,412	189,117
10	...	57,669	5,169	1,617	...	...	...	12,297	81,307
11	393,009	217,537	264,076	276,546	96,380	129,500	565,135	275,482	2,464,306
12	139	6,935	6,695	2,716	...	24	...	3,786	27,140
13	1,732	736	1,011	494	...	...	1,425	311	9,394
14	...	...	...	...	...	...	14,375	69	15,108
15	2,836	4,712	...	313	...	695	1,404	79	10,040
16	4,707	11,983	7,706	3,523	...	719	17,204	4,245	61,682
17	3,283	6,882	23,361	9,469	2,444	2,350	10,798	5,526	71,605
18	126,734	2,427	4,006	2,534	1,107	2,297	1,765	15,881	160,522
19	356	2,035	9,784	11,989	2,666	2,278	348	9,969	42,712
20	...	3,583	1,290	16,787	...	7,935	...	10,374	46,243
21	...	1,900	81	1,772	...	941	...	461	7,749
22	16,650	5,263	10,225	4,177	2,433	13,275	22,193	17,504	185,718
23	2,413	176	...	...	...	...	3,619	123	7,672
24	2,526	779	2,385	761	12,810	5,312	...	7,781	46,537
25	2,200	4,072	3,142	1,861	266	2,441	1,754	1,968	24,072
26	64	283	1,127	235	...	757	34,384	2,110	39,574
27	...	206	1	89	...	30	...	12	348
28	42	2,076	34	353	...	993	...	161	3,835
29	...	...	946	...	...	...	...	1,006	1,952
30	154,268	29,682	56,382	50,027	21,726	38,609	74,861	72,876	638,539
31	...	3,144	23,437	1,970	4,255	29,038	...	901	92,227
32	...	942	112	14,651	...	2,807	...	16,151	38,693
33	555	390	15	165	...	478	...	2,919	4,943
34	...	815	3,337	161	...	1,782	...	1,337	26,637
35	...	...	405	3,392	...	13	...	7,081	11,514
36	...	1,700	...	4,897	...	7,514	...	2,094	18,082
37	371	8,655	2,424	240	...	5,466	...	626	23,453
38	...	305	74	429	...	4	...	470	1,528
39	...	2,955	94	1,819	...	1,521	...	1,101	9,160
40	926	18,906	29,898	27,724	4,255	48,623	...	32,680	226,239
41	698	1,452	3,421	3,221	1,081	4,466	...	870	15,905
42	11,332	7,345	8,013	23,325	2,421	2,947	10,093	4,789	90,251
43	12,030	8,797	11,434	26,546	3,502	7,413	10,093	5,659	106,156
44	...	...	15,576	9,393	...	10,781	734,003	6,074	775,827
45	...	5,500	129,166	48,552	...	21,529	...	20,900	253,127
46	...	...	870	...	...	...	25,000	59,600	91,780
47	...	605	...	3,942	3,471	88	50	1,195	9,351
48	...	413	...	...	85	155	} 68,859	{ 516	} 118,286
49	...	15,819	...	451	442	1,117		4,899	
50	17,649	5,090	709	52	23,421	21,699	83,413	20,941	192,811
51	17,649	27,427	146,341	62,390	27,419	55,369	911,325	114,125	1,441,182
52	582,589	314,332	515,817	446,756	153,282	280,233	1,578,618	505,067	4,938,104
53	712,539	354,093	626,154	531,991	197,332	364,848	1,596,979	656,835	5,744,741

ACCOUNT of MUNICI

	India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of Items.
	Rx.	Rx.	Rx.	Rx.	Rx.	
Disbursements.						
Expenditure.						
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	1,442	4,562	3,613	16,793	648	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	1,826	8,482	2,179	3,956	582	2
3. Collection of tolls on roads and ferries	...	21	10	...	496	3
4. Survey of land	...	78	1,808	385	6	4
5. Refunds	4,187	18,736	398	592	4	5
6. Pensions and Gratuities	16	33	..	293	...	6
	7,471	31,912	8,008	21,929	1,736	7
B.—Public Safety—						
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)	43	207	998	3,908	4	8
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)	621	730	2,079	7,583	160	9
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.)	3,218	4	10,970	...	141	10
4. Rewards for destruction of wild animals and snakes	12	78	...	...	16	11
	3,894	1,019	14,047	11,491	321	12
C.—Public Health and Conveniences—						
1. Water-supply: Capital outlay	10,158	38,746	438	...	379	13
1. Water-supply: Establishment, etc.	3,870	5,302	...	8,957	2,032	14
2. Drainage: Capital outlay	6	1,125	262	...	187	15
2. Drainage: Establishment, repairs, etc.	89	566	...	4,849	280	16
3. Conservancy (including road cleaning and watering) and Latrines	6,542	25,183	8,851	33,789	4,519	17
4. Hospitals and Dispensaries	1,610	10,423	4,256	26,245	670	18
5. Vaccination	83	175	515	1,400	78	19
6. Markets and Slaughter-houses	13	1,115	10,202	17,145	493	20
7. Pounds	252	1,226	161	334	368	21
8. Dâk-bungalows and serais	...	259	43	91	20	22
9. Arboriculture, public gardens and experimental cultivation	1,721	924	14	1,661	14	23
10. Registration of births and deaths	1	...	1	1,109	11	24
11. Public works:						
(i) Establishment	327	610	2,010	9,386	484	25
(ii) Buildings	323	869	209	642	236	26
(iii) Roads	6,383	10,320	11,578	35,907	2,232	27
(iv) Stores	5	126	...	62	119	28
(v) Miscellaneous works	...	...	...	...	...	29
	31,383	96,969	38,540	141,577	12,122	30
D.—Public Instruction—						
1. Schools and Colleges	1,969	10,663	509	21,671	...	31
2. Contributions	345	3,330	...	...	426	32
3. Libraries, Museums, Menageries, etc.	65	194	108	20	...	33
	2,379	14,187	617	21,691	426	34
E.—Contribution—						
(For general purposes)	4,335	1,216	2,156	693	...	35
F.—Miscellaneous—						
1. Interest on loans: Previous years	122	646	450	20,106	...	36
1. Interest on loans: Current year	863	3,213	51	...	57	37
2. Discount	...	...	...	...	...	38
3. Actual cost of works done for private individuals	229	...	...	7	37	39
4. Other items	862	666	165	322	393	40
	2,076	4,525	666	20,435	487	41
TOTAL EXPENDITURE . Rx.	51,538	149,828	64,034	217,816	15,092	42
Carried forward . Rx	51,538	149,828	64,034	217,816	15,092	

PALITIES for 1892-93—*continued.*

Number of items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	36,013	18,984	12,425	20,079	3,960	10,367	22,196	20,662	171,744
2	13,421	14,008	30,065	21,381	5,327	6,026	25,044	19,332	151,629
3	...	324	150	...	...	275	168	1,260	2,704
4	234	510	335	390	...	282	...	1,382	5,419
5	500	189	177	13,901	130	2,454	..	4,491	4[illegible],759
6	1,520	65	377	78	546	10	2,985	581	6,414
7	51,688	34,080	43,529	55,838	9,963	19,414	50,393	47,708	383,669
8	2,325	3,712	32	747	158	29	18,796	4,970	35,929
9	45,571	15,282	11,388	7,591	4,850	9,331	30,191	18,089	153,466
10	...	1,160	41,864	54,657	...	...	36,362	570	148,946
11	...	408	62	213	108	145	...	74	1,116
12	47,896	20,562	53,346	63,208	5,116	9,505	85,349	23,703	339,457
13	19,819	16,629	185,207	43,075	1,053	41,254	28,393	29,119	414,276
14	33,745	5,018	18,317	7,170	6,731	3,839	20,444	16,057	131,482
15	6,795	3,388	7,707	20,172	369	7,616	59,629	7,242	114,498
16	12,402	6,931	2,971	3,182	897	2,022	21,388	3,533	59,110
17	107,392	84,157	80,444	51,693	38,459	47,222	127,050	81,914	697,215
18	4,314	27,412	11,020	34,888	3,623	23,194	6,233	21,518	175,406
19	1,538	1,904	2,096	2,231	1,085	2,574	1,496	2,343	17,518
20	3,295	1,862	2,143	1,692	584	914	19,405	5,038	63,901
21	96	837	2,163	654	...	...	...	753	6,844
22	...	256	815	381	...	2,132	19	833	4,849
23	4,034	1,277	4,072	13,694	1,344	642	30,092	5,477	64,966
24	1,339	9	546	613	806	1,341	2,603	407	8,786
25	3,000	6,103	3,821	3,173	2,846	2,925	12,604	2,705	49,994
26	...	4,636	5,311	17,136	333	11,670	44,380	9,227	94,972
27	186,936	44,030	36,065	21,292	10,023	26,474	171,078	36,649	598,967
28	...	844	143	475	66	425	...	338	2,603
29	...	...	...	...	9[illegible]	43	...	63	198
30	384,705	205,293	362,841	221,521	6[illegible],311	174,287	544,814	223,216	2,505,579
31	...	7,551	7,870	49,716	...	18,314	7,512	60,939	186,714
32	39	5,745	5,121	2,763	1,200	9,074	...	5,282	33,415
33	894	31	602	887	950	2,701	1,245	1,893	9,590
34	933	13,327	13,593	53,366	2,240	30,289	8,757	68,114	229,719
35	1,490	828	17,680	11,640	5,000	2,456	...	1,536	49,030
36	...	126	4,258	1,087	348	159	14,587	919	42,808
37	109,202	2,028	12,328	13,872	12,978	1,373	158,916	10,820	325,701
38	...	...	...	2	...	22	...	1,526	1,550
39	2,303	936	40	621	859	135	...	362	5,5[illegible]
40	4,775	12,327	2,119	9,669	986	5,074	1,720	11,886	50,964
41	116,280	15,417	18,745	25,251	15,171	6,763	175,283	25,513	426,552
42	602,992	289,507	509,734	430,824	105,801	242,514	864,536	389,790	3,934,006
	602,992	289,507	509,734	430,824	105,801	242,514	864,536	389,790	3,934,006

ACCOUNT of MUNICI

DISBURSEMENTS.	India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of items.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Brought forward	51,538	149,828	64,034	217,816	15,092	1
G.—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund)	...	570	...	...	...	2
(*b*) In Savings Bank	...	14	...	...	...	3
2. Payments to Sinking Fund	...	...	...	8,842	30	4
3. Repayment of Loans	(*a*)759	3,114	2,174	9,184	68	5
4. Advances—						
(*a*) Permanent	62	342	12	13	...	6
(*b*) Other	936	3,118	75	21,218	102	7
5. Deposits	268	991	10,980	5,273	...	8
	2,025	8,149	13,241	44,530	200	9
TOTAL DISBURSEMENTS . *Rx.*	53,563	157,977	77,275	262,346	15,292	10
Closing Balance . *Rx.*	8,193	54,523	18,485	53,957	2,359	11
GRAND TOTAL . *Rx.*	61,756	212,500	95,760	316,303	17,651	12

(*a*) *Vide* Note (*c*) at page 294.

Memorandum of Liabilities and Claims.					
Liabilities—					
Balance of Loans	34,003	97,679	385,596	1,525	13
Less—Balances of Sinking Funds	...	...	*22,500*	*87*	14
NET BALANCE OF LOANS	34,003	97,679	363,096	1,438	15
Deposits	1,192	305	6,109	...	16
	35,195	97,984	369,205	1,438	17
Claims—					
Advances recoverable	*1,320*	*838*	*14,092*	*49*	18
NET AMOUNT OF DEBT. *Rx.*	33,875	97,146	355,113	1,389	19

PALITIES for 1892-93—*continued.*

Number of Items.	Bengal. Presidency Corporation.	Bengal. District Municipalities.	North-Western Provinces and Oudh.	Punjab.	Madras. Presidency Corporation.	Madras. District Municipalities.	Bombay. Presidency Corporation.	Bombay. District Municipalities.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	602,992	289,507	509,734	430,824	105,801	242,514	864,536	389,790	3,934,006
2	...	....	215	30	...	12,399	198,292	22,485	233,991
3	...	85	...	...	...	14	(a)250,883	778	251,774
4	18,950	1,056	250	462	5,772	324	18,881	1,859	56,426
5	23,306	1,101	23,209	18,071	...	1,562	27,414	7,003	116,965
6	1	221	20	35	11	241	71,817	304	142,023
7	6,562	16,274	536	342	365	11,418		7,998	
8	20,839	3,908	976	33	15,651	18,592	143,899	18,886	240,296
9	69,658	22,645	25,206	18,973	21,799	44,550	711,186	59,313	1,041,475
10	672,650	312,152	534,940	449,797	127,600	287,064	1,575,722	449,103	4,975,481
11	39,889	41,941	91,214	82,194	69,732	77,784	21,257	207,732	769,260
12	712,539	354,093	626,154	531,991	197,332	364,848	1,596,979	656,835	5,744,741
13	2,300,611	(b)47,338	530,157	363,216	287,000	(c)49,730	3,550,563	306,175	7,953,593
14	*85,577*	*2,518*	...	*4,347*	*91,431*	*2,412*	*61,455*	*11,856*	*282,183*
15	2,215,034	44,820	530,157	358,869	195,569	47,318	3,489,108	294,319	7,671,410
16	9,146	4,989	2,890	...	20,239	21,179	26,263	13,432	105,744
17	2,224,180	49,809	533,047	358,869	215,808	68,497	3,515,371	307,751	7,777,154
18	*40,471*	*16,495*	*6,578*	...	*8,348*	*13,210*	*2,175*	*6,053*	*109,629*
19	2,183,709	33,314	526,469	358,869	207,460	55,287	3,513,196	301,698	7,667,525

(a) Deposit at Bank of Bombay.
(b) Last year's balance was understated by Rx. 100.
(c) Excludes Rx. 300, returned to Debenture-holders.

BENGAL SECRETARIAT LIBRARY

APPENDIX D.

Subsidiary Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1893.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893.		Transactions during 1892-93.	
					To Government.	To the Public.	Borrowed.	Repaid.
INDIA.			Rs.		Rx.	Rx.	Rx.	Rx.
Ajmere Municipality.	Water-supply and Conservancy Schemes.	G. I. F. D. No. 4011, dated 30th December 1889	12,500	5 p.c.	30,435	...	(b)8,330	(b)518
	Ditto	G. I. F. D. No. 147-1, dated 12th January 1892	21,800					
Quetta do.	Water Works	G. I. F. D. No. 1562, dated 14th April 1891, and No. 4163, dated 3rd October 1891	2,809	4½ "	2,368	...	...	241
	Repairs of Ingle Market	Revenue Commissioner, Quetta, No. 1291, dated 19th July 1892	1,200	5 "	...	1,200	1,200	...
Mhow Cantonment Committee.	Ditto	G. I. F. D. No. 1957, dated 15th July 1886	20,000	4½ "	22,674	...	2	1,000
		G. I. F. D. No. 2975, dated 5th June 1888	1,000					
		G. I. F. D. No. 310, dated 17th January 1889	6,009					
		G. I. F. D. No. 6145, dated 6th December 1889	2,991					
Secunderabad do.	Ditto	G. I. Nos. 2069 and 15251., dated 21st May 1892 and 3rd May 1893, respectively.	75,800	4½ "	7,500	...	7,500	...
		TOTAL INDIA	144,109		52,977	8,200	17,032	1,759
CENTRAL PROVINCES.								
Nagpore Municipality.	Extension of the Ambajhari Water Works to the Civil Station, etc.	C. C. No. $\frac{6113}{315}$, dated 15th October 1889 and No. C34, dated 12th March 1892	40,000	4½ p.c.	37,384	...	...	1,173
Jubbulpore do.	Construction of Water Works.	G. I. F. D. No. 3745, dated 18th November 1879.	61,000	(a)	...	40,300	...	1,600
		G. I. H. D. No. 131, dated 28th November 1884						
Burhanpur do.	Water-supply	C. C. No. 3024-323, dated 14th May 1891	10,500	4½ p.c.	9,995	...	...	341
Raipur do.	Ditto	C. C. No. 4061, dated 12th July 1892	10,000	4½ "	10,000	...	10,000	...
		TOTAL CENTRAL PROVINCES	121,500		57,379	40,300	10,000	3,114
BURMA.								
Rangoon Municipality.	Water Works	G. I. F. D. No. 2801, dated 27th August 1877	39,000	4½ p.c.	11,179	...	...	2,746
	Ditto	G. I. F. D. No. 3135, dated 7th October 1888, and No. 453, dated 24th January 1883	110,000	5½ "	...	55,000	...	...
	Drainage Scheme	G. I. F. D. No. 3470, dated 29th June 1887, and Nos. 456 and 4104, dated 10th January and 9th August 1889, respectively	300,000	5½ "	...	288,500	...	5,750
	Construction of a road from Judah Eszekiah Establishment.	C. C. No. 164 $\frac{2T}{51}$, dated 9th November 1892	25,000	5½ "	...	5,000	5,000	...
	Construction of drains round the new Public Offices.	C. C. No. 730 $\frac{2T}{8}$, dated 29th September 1892	2,000	5 "	2,000	...	2,000	...
		Carried over	476,000		13,179	348,500	7,000	8,496

(a) Rx. 10,000 without interest for 3 years, and thereafter with interest at 3 per cent., Rx. 40,000 with interest at 4 per cent., and Rx. 11,000 at 6 per cent.
(b) Excludes Rx. 12,930 balance of the first loan transferred to the second.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March, 1893—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893. To Government.	Total Amount owing on 31st March 1893. To the Public.	Transactions during 1892-93. Borrowed.	Transactions during 1892-93. Repaid.
			Rs.		*Rs.*	*Rs.*	*Rs.*	*Rs.*
BURMA—*contd.*		Brought forward	476,000		13,179	348,500	7,000	8,496
Prome Municipality.	Water Works	G. I. F. D. No. 587-2 P. M., dated 29th October 1884	20,000	5 p. c.	8,155	...	...	395
Kyaukphyu do.	Construction of Bazar.	C. C. No. 900-6 A. M., dated 27th January 1890	1,000	5 "	525	...	...	243
Mergui do.	Ditto	C. C. No. 123-14 P. M., dated 10th June 1890	200	5 "	102	...	...	50
Maubin do.	Ditto	C. C. No. 329 $\frac{4T}{25}$, dated 15th July 1892.	800	5 "	800	...	800	...
Poungde do.	Ditto	C. C. No. 80 $\frac{3T}{17}$, dated 5th December 1892	1,800	5 "	1,800	...	1,800	...
Minbu do.	Ditto	C. C. No. 122-10 U. M., dated 6th June 1889	700	4½ "	187	...	...	179
Pokokku do.	Ditto	Ditto	2,400	4½ "	1,669	...	...	373
Monywa do.	Ditto	G. I. F. D. No 5291, dated 15th October 1889.	1,500	4½ "	1,118	...	...	133
Yosagyo do.	Ditto	C. C. No. 82-64 U. M., dated 2nd December 1890	500	5 "	...	...	...	410
Pyinmana do.	Ditto	C. C. No. 723-17. U.M., dated 19th December 1889	3,500	4½ "	2,608	...	...	456
Yeu do.	Ditto	C. C. No. 81-54 U.M., dated 2nd December 1890	1,000	5 "	726	...	...	185
Toungdwingyi do.	Ditto	C. C. No. 74-65 U. M., dated 2nd December 1890	1,000	5 "	921	...	...	79
Sagaing do.	Ditto	C. C. No. 22 U. M., dated 16th July 1890	1,500	5 "	1,084	...	...	281
Kyaukse do.	Ditto	C. C. No. 76-61, U.M., dated 2nd December 1890	2,000	5 "	1,922	...	2,000	78
Meingyan do.	Purchase of existing bazar building.	C. C. No. 86 $\frac{9T}{6}$, dated 4th May 1892	2,300	5 "	2,300	...	2,300	...
Moulmein Port Fund.	Construction of Wharves, etc.	G. I. F. D. No. 2232, dated 30th July 1885	8,000	4½ "	3,349	...	...	1,017
Rangoon Port Trust.	Carrying out certain permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886	89,404	5 "	...	74,404	...	5,000
Magwe District Fund.	Construction of Bazars and a slaughter-house	G. I. F. D. No. 4664, dated 27th September 1890	1,000	4½ "	800	...	...	200
Pokokku do.	Construction of Bazar	G. I. F. D. Nos. $\frac{A}{3339}$ and $\frac{A}{4396}$, dated 30th August and 11th November 1892 respectively	410	5 "	315	...	410	95
		TOTAL BURMA	615,014		41,560	422,904	14,310	17,670
ASSAM.								
Shillong Municipality.	Providing a pure Water-supply in the Shillong Station.	G. I. No. 1018, dated 23rd May 1883, and C. C. No. 2722, dated 31st May 1883.	1,500	4½ p. c.	985	...	...	68
	Extending the Shillong Water-supply.	C. C. No. 7117, dated 31st October 1884	200	6 "	...	180	...	...
	Extending the Laban Water-supply.	C. C. No. 9269, dated the 18th October 1892	250	5 "	250	...	250	...
	Ditto	C. C. No. $\frac{31 \text{ Municipal}}{702J}$, dated 1st February 1894	110	(a)	...	110	110	...
		TOTAL ASSAM	2,060		1,235	290	360	68

(a) Rs. 100 with interest at 6 per cent., and Rs. 10 without interest.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1893—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893. To Government.	Total Amount owing on 31st March 1893. To the Public.	Transactions during 1892-93. Borrowed.	Transactions during 1892-93. Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BENGAL.								
Calcutta Municipality.	Water Works and Drainage for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879	783,120	4½ p.c.	535,091	...	...	22,956
	Extension of Water-supply, Drainage and the acquisition and construction of the Harrison road.	B. G. No. 61 T.M., dated 17th May 1882.	549,960	6 "				
		B. G. No. 459, dated 26th February 1883	150,000	5 "				
		B. G. Notification, dated 11th March 1883	140,000	4½ "				
		B. G. Notification, dated 30th June 1884	150,000	4½ "				
		B. G. Notification, dated 17th June 1885	250,000	5 "				
		B. G. No. 99 T.M., dated 25th April 1886	262,500	5 "	...	1,765,520	...	350
		B. G. No. 3654, dated 20th August 1887	155,450	5 "				
		B. G. No. M. 3L/1 3, dated 28th February 1889	190,000	5 "				
		B. G. No. M. 3L/41 10, dated 26th September 1889						
		G. I. No. 2313, dated 9th May 1890	300,000	5 "				
		G. I. No. 53, dated 20th May 1891	400,000	(a)				
Darjeeling do.	Water Works	F. D. No. 934, dated 17th February 1877	7,500	4½ p.c.	5,427	...	3,500	211
		B. G. No. 467 T.M., dated 18th June 1892						
	Ditto	B. G. No. T/209, dated 26th May 1879, 377 T.M., dated 17th June 1882, and 2140 P., dated 23rd December 1882	6,000	6 "	...	1,800	...	350
Burdwan do.	Ditto	B. G. Notifications, dated 26th February 1883, 11th July 1886 and 18th December 1891	15,000	(b)	...	(c)11,200	...	...
Howrah do.	Construction of portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notification, dated 8th July 1886	5,000	6 p.c.	...	5,000	...	...
Bhagulpur do.	Water Works	F. D. No. 3674, dated 7th July 1888	5,000	6 "	...	4,500	...	...
Dacca do.	Ditto	B. G. No. M 3L/3 17, dated 3rd December 1889	12,500	4½ "	12,150	...	...	228
Bali do.	Purchase of Office Building.	B. G. No. 193 T.M., dated 23rd April 1885	798	6 "	...	448	...	50
Suri do.	Construction of a Market	G. I. F. D. No. 5815, dated 24th October 1888	100	*Nil*	...	25	...	25
Rajshahye do.	Improvement of Drainage.	B. G. No. M. 3L/3 6, dated 22nd April 1890	1,500	4½ p.c.	1,265	...	...	126
Faridpur do.	Excavation of Tank and Metalling of Roads.	B. G. No. M 3L/12 6, dated 12th August 1890	500	4½ "	444	...	...	56
Commillah do.	Excavation of Tank and compensation for Lands acquired.	B. G. No. M. 3L/13 7, dated 4th September 1890	250	4½ "	134	...	...	...
Serampore do.	Drainage	B. G. No. M. 3L/11 7, dated 26th November 1890	3,000	4½ "	2,945	...	...	55
		Carried forward	3,398,178		557,456	1,788,493	3,500	24,407

(a) Rx. 380,000 with interest at 4½ per cent., and Rx. 20,000 without interest.
(b) Rx. 12,500 with interest at 5 per cent., and Rx. 2,500 at 4½ per cent.
(c) The balance of this loan was understated by Rx. 100 in last year's Account.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1893 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893. To Government.	Total Amount owing on 31st March 1893. To the Public.	Transactions during 1892-93. Borrowed.	Transactions during 1892-93. Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward	3,388,178		557,456	1,788,493	3,500	24,407
Chapra Municipality	Drainage	B. G. No. 861M, dated 9th March 1893	500	4½ p. c.	500	...	500	...
Pooree do.	Ditto	B. G. No. 37 T/M., dated 14th May 1891, and No. 227 T/M., dated 27th September 1893	2,000	4½ "	1,500	...	1,500	...
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871	176,500	4½ "	176,500	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	F. D. No. 3010, dated 23rd September 1878	534,035	4½ "	384,634	...	...	14,804
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. A1296, dated 28th March 1893	2,876,297	4 "	2,876,297	...	291,731	...
	Improvement of the Port of Calcutta.	B. G. Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	600,000	(a)	...	600,000	...	...
Chittagong Port Fund.	Purchase of a Pilot Brig.	F. D. No. 2 I./10 8, dated 14th January 1890, and B. G. No. 1636, dated 14th April 1892	20,000	4½ p. c.	20,000	...	7,277	...
Dinagepur District Board.	Bridging Roads	B. G. No. M. L. 2 L/1 27, dated 10th July 1890	20,000	4½ "	11,000	...	3,000	...
Julpaiguri do.	Construction of Bridges	B. G. No. M. 2 L/3 11, dated 21st October 1890	2,500	4½ "	1,585	...	...	477
Patna do.	Ditto and Metalling of Roads.	B. G. No. L. 2 D/2 13, dated 16th October 1890	8,000	4½ "	5,704	...	...	1,503
Sarun do.	Repairing roads and bridges damaged by flood.	B. G. No. 1283, dated 29th June 1891	5,000	4½ "	3,566	...	...	946
Darbhanga do.	Famine Relief	B. G. No. 1006, and 4929 F., dated 27th February and 16th November 1893 respectively	18,000	4½ "	18,000	...	18,000	...
		TOTAL BENGAL	7,651,010		4,056,742	2,388,493	325,508	42,137
N-W. P. AND OUDH.								
Naini Tal Municipality.	Drainage Scheme	N.-W. P. Government No. 102A, (Municipal), dated 16th March 1876	2,500	4½ p. c	2,147	...	...	...
	Protective Works	G. I. F. D. No. 2672, dated 31st August 1881	15,000	4½ "	...	...	...	9,446
	Water-Works Project	N.-W.P. Government No. 2934/X—374, dated 14th May 1891	23,000	*Nil*	23,000	...	8,000	...
Saharanpur do.	City Minor Drainage Scheme.	N.-W. P Board of Revenue No. 371/X—3, dated 9th March 1886	2,500	6 p. c.	...	400	...	300
Dehra do.	Nalapani Water Scheme	G. I. F. D. No. 2091, dated 22nd July 1886	1,200	7 "	...	700	...	100
Mussoorie do.	Conservancy Scheme	N.-W. P. Government No. 1079/XI—596, dated 2nd October 1887	1,500	7 "	...	1,000	...	100
	Water-Works Scheme	N.-W. P. Government No. 472/XI—469A, dated 19th March 1891	1,000	6 "	...	800	...	200
	Ditto ditto	N.-W.P. Government No. 3386/X—47, dated 1st June 1892	3,600	4½ "	3,500	...	3,500	...
		Carried over	50,300		28,647	2,900	11,500	10,146

(a) Rs. 300,000 with interest at 5½ per cent., and Rs. 300,000 at 4½ per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1893 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893. To Government.	To the Public.	Transactions during 1892-93. Borrowed.	Repaid.
			Rs.		*Rs.*	*Rs.*	*Rs.*	*Rs.*
N.-W. P. & Oudh—*contd.*		Brought forward	50,300		28,647	2,900	11,500	10,146
Bara Banki Municipality.	Enlargement of Market Stalls.	N.-W. P. Government No. $\frac{2006}{XI-581 A.}$, dated 28th July 1890	60	7 p. c.	...	30	...	30
	General purposes	N.-W. P. Government No. $\frac{333}{XI-581 A}$, dated 23rd February 1892	600	4½ "	541	...	...	59
Lakhimpur do.	Construction of Market Stalls.	Demi-official from Government and Municipal Board Resolution, dated 4th August 1885	300	5 "	...	...	...	50
Lucknow do.	Water-Works Project.	N.-W. P Government No. $\frac{161}{X-31}$, dated 12th January 1893	126,289	4 "	20,000	...	20,000	...
Agra do.	Ditto ditto.	N.-W. P. Government No. $\frac{2584}{X-210}$, dated 19th April 1890, and No. $\frac{2034}{X-314}$, dated 14th May 1891	114,500	4 "	113,495	...	2,000	1,005
		N.-W. P. Government Nos. $\frac{3402}{X-47}$, and $\frac{5180}{X-47}$, dated 7th June and 13th September 1892, respectively	8,620	4 "	8,620	...	8,620	...
Allahabad do.	Ditto ditto.	N.-W. P. Government No. $\frac{2584}{X-210}$, dated 19th April 1890, and No. $\frac{1202}{X-47}$, dated 19th February 1892	153,505	4 "	152,158	...	...	1,347
		N.-W. P. Government No. $\frac{2768}{X-47}$, and $\frac{6184}{X-47}$, dated 4th May and 25th November 1892, respectively	5,696	4 "	5,696	...	5,696	...
Benares do.	Ditto ditto.	N.-W. P. Government No. $\frac{1267}{X-32}$, dated 24th February 1890, and No. $\frac{2034}{X-314}$ dated 14th May 1891	155,000	4 "	155,000	...	50,000	...
	Ditto ditto.	N.-W. P. Government No. $\frac{2584}{X-210}$, dated 19th April 1890	40,000	5 "	...	...	...	10,000
Meerut do.	Land acquired for branch Railway Line to Kaisarganj.	N.-W. P. Government Nos. $\frac{2607 \& 2754}{XI-108}$, dated 15th and 26th November 1890, respectively	1,807	*Nil*	...	...	...	422
Cawnpore do.	Water Works Project	N.-W. P. Government No. $\frac{1773}{X-47}$, dated 21st March 1892	40,000	4 p. c.	40,000	...	30,000	...
Sajehanpur do.	Building a new dispensary.	N.-W. P. Government No. $\frac{486}{X-76}$, dated 24th January 1891	2,000	4½ "	...	1,720	870	150
Bareilly do.	Conservancy Scheme.	N.-W. P. Government No. $\frac{122}{XI-815A}$, dated 20th January 1893	1,350	4½ "	1,350	...	1,350	...
		Total N.-W. P and Oudh	700,027		525,507	4,650	130,036	23,209

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1893—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893.		Transactions during 1892-93.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		Rx.	Rx.	Rx.	Rx.
PUNJAB.								
Delhi Municipality.	Water-Works	P. G. No. 892, dated 6th November 1890	60,000	5 p.c.	53,304	...	11,206	...
Simla do.	Ditto and Town Hall	G. I. F. D. No. 72, dated 7th September 1892	120,000	4½ "	90,507	...	30,000	7,404
	Town Hall	G. I. F. D. No. 3175, dated 1st September 1884	15,000	6 "	...	10,000	...	5,000
Lahore do.	Water-Works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882	177,500	4½ "(a)	162,672	...	...	2,087
Rawal Pindi do.	Water-Works	G. I. Telegram, dated 23rd February 1887	13,100	6 "	...	10,300	...	706
Peshawar do.	Ditto	P. G. No. 110, dated 6th February 1889	15,000	5 "	9,000	...	...	1,500
Edwardesabad do.	City Extension	P. G. Nos. 280 and 856, dated 2nd May and 28th October 1890, respectively	3,500	5 "	480	...	...	120
Dera Ghazi Khan Municipality.	River Protective Works	P. G. No. 499, dated 9th July 1890	23,400	4 "	17,517	...	1	1,173
Ludhiana do.	Sewage Works	P. G. No. 102 B., dated 4th March 1892	6,000	5 "	5,224	...	3,046	...
Kohat do.	Water-Works and Drainage.	P. G. No. 1054, dated 26th November 1891	1,700	5 "	1,700	...	1,700	...
Dalhousie do.	Water-Works	P. G. No. 131, dated 23rd March 1892	5,033	5 "	2,512	...	2,599	87
		TOTAL PUNJAB	440,233		342,916	20,300	48,552	18,071
MADRAS.								
Madras Municipality.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1719, dated 27th February 1869; G. I. F. D. No. 1862, dated 8th July 1869; G. I. F. D. No. 2527, dated 23rd August 1873	143,000	(b) 4 p. c.	143,000	...	...	...
	Drainage of Black Town.	M. G. No. 2505, dated 23rd December 1881	10,000	5 "	...	10,000	...	...
		M. G. No. 363, dated 15th February 1883	30,000	5 "	...	30,000	...	...
		M. G. No. 487, dated 9th March 1885; M. G No. 11M., dated 10th April 1885; M. G. No. 458M., dated 3rd September 1885	30,000	(c)	...	30,000	...	...
		M. G. No. 1562M., dated 18th October 1890	5,000	5 p. c.	...	5,000	...	...
		M. G. No. 765M., dated 11th August 1887	10,000	6 "	...	10,000	...	...
		M. G. No. 852M., dated 4th August 1888	15,000	5 "	...	15,000	...	...
		M. G. No. 1193M., dated 18th September 1889	15,000	5 "	...	15,000	...	...
	Extension of Water-supply.	M. G. No. 1427 M., dated 25th October 1889	2,000	5 "	...	2,000	...	...
	Purchase of the Smithfield Market.	M. G. No. 1699, dated 5th September 1879	2,000	6 "	...	2,000	...	...
	Extension of Water-supply.	M. G. No. 2505, dated 23rd December 1881	25,000	5 "	...	25,000	...	...
Cochin Do.	Completion of the Kalvetti Reclamation Works.	M. G. No. 233, dated 12th April 1889	1,400	4½ "	775	...	...	66
Coonoor Do.	Construction of a Slaughter-house.	G. I. H. D. Nos. 126 and 2, dated 21st October 1884 and 9th January 1886, respectively	700	6 "	...	(d)480	...	...
	Erection of Market Sheds.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. No. 1792, dated 8th September 1875	725	4½ "	111	...	...	34
	Construction of Drainage Works.	M. G. No. 184, dated 13th March 1891	1,000	4½ "	915	...	...	35
	Ditto ditto	M. G. No. 1058, dated 10th October 1892	200	4½ "	200	...	200	...
		Carried over	291,025		145,001	144,400	200	135

(a) Exclusive of ½ per cent. credited to Sinking Fund.
(b) Exclusive of 2 per cent. for Sinking Fund for re-payment of Loan.
(c) Rx. 28,200, with interest at 6 per cent., and Rx. 1,800 at 5 per cent.
(d) Exclusive of Rx. 300 returned to Debenture holders.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1893—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893.		Transactions during 1892-93.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.
		Brought forward	291,025		145,001	144,400	200	135
MADRAS—*contd.*								
Cuddapa Municipality.	Water-supply	G. I. H. D. No. 41, dated 18th April 1887	5,000	6 p. c.	...	4,900	...	...
		M. G. No. 1212, dated 11th November 1892	969	4½ "	969	...	969	...
Ootacamund do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884 and 29th September 1886, respectively	6,000	6 "	...	6,000	...	...
	Completion of certain Roads and Water-supply Channels.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. No. 1761, dated 3rd September 1875	1,242	4½ "	264	...	...	80
	Kandal Drainage	M. G. No. 443, dated 11th June 1891	1,750	4½ "	1,693	...	...	57
	The South Water-supply Scheme.	M. G. No. 137, dated 3rd February 1892	4,300	4½ "	4,128	...	...	172
Madura do.	Vaigai Bridge	G. I. H. D. No. 137, dated 13th December 1884	500	5 "	...	500	..	...
	Water-supply	Ditto ditto	500	5 "	...	500	...	...
	Ditto	G. I. H. D. No. 79, dated 21st June 1886	2,700	6 "	...	2,700	...	...
Kombhakonam do.	Construction of Drains	M. G. No. 101, dated 13th February 1890	6,000	4½ "	6,000	...	4,000	...
Mangalore do.	Construction of a building for the storage of petroleum.	G. I. H. D. No. 158, dated 10th December 1886	700	6 "	...	...	...	400
Vizagapatam do.	Construction of an Iron Pontoon Bridge.	M. G. No. 522 M., dated 4th May 1889	2,500	6 "	...	...	...	500
Calicut do.	Railway Extension to Calicut.	M. G. No. 867, dated 6th December 1889, and No. 53, dated 15th January 1891	3,000	4½ "	2,700	...	...	200
Mayavaram do.	Construction of two Markets and a School Building.	M. G. No. 91, dated 3rd February 1891, and No. 180, dated 11th March 1891	850	4½ "	615	...	...	18
Tanjore do.	Water-supply	M. G. No. 1061, dated 10th October 1892	19,000	4½ "	16,360	...	16,360	...
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs. 29 and 30, and M. G. Nos. 320 and 205, dated 18th June 1886, and 10th March 1892, respectively	582,890	4½ "	500,424	...	15,000	10,000
Calicut Local Fund Board.	Completion of the Tamracheri Ghat Road and approach in Wynaad.	G. I. F. D. No. 926, dated 7th February 1874	8,900	4½ "	466	...	...	467
Tellichery do.	Completion of the Peria Ghat Road and Construction of a Fair-weather Road in Wynaad.	G. I. F. D. No. 2085, dated 28th July 1875	6,000	4½ "	1,831	...	...	300
Saidapet do.	Construction of an Iron Girder Bridge across the Kortaliyar.	G. I. F. D. Nos. 738 and 3756, dated 31st January 1873 and 31st October 1876, respectively	19,979	4½ "	7,360	...	...	1,155
Wellington Cantonment Committee.	Water-supply	G. I. Mily. No. 838F., dated 22nd March 1892, and M. G. No. 985, dated 23rd September 1892	200	4½ "	200	...	200	...
		TOTAL MADRAS	964,005		688,011	159,000	36,729	13,484

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS OF MUNICIPALITIES AND LOCAL FUNDS on the 31st March 1893 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893.		Transactions during 1892-93.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rs.		*Rs.*	*Rs.*	*Rs.*	*Rs.*
BOMBAY.								
Bombay Port Trust.	Purchase of the Elphinstone Estate and other property transferred to the Bombay Port Trust.	Bombay Acts Nos. I and IV of 1873 and 1879	2,117,075	4½ p. c.	2,039,628	...	...	1,342
	Purchase of certain Government properties held by the Trust.	Ditto ditto	84,468	*Nil*	43,564	...	...	1,341
	Construction of the Prince's Dock.	Secretary of State's Despatch No. 168 P. of 18th February 1875	760,000	4½ p. c	616,104	...	...	...
	Dock Extension Works	G. I. F. D. Nos. 4484, 3457, 6914, 604, 4511, 506, 164, and 3635, dated 4th December 1886, 27th June 1888, 31st December 1888, 5th February 1890, 18th September 1890, 16th December 1886, 22nd April 1887, and 28th August 1891, respectively	640,000	4 „	908,622	...	10,000	...
	Purchase of Foreshore Properties.	Section 30 of Act VI of 1879	754,280	4 „	...	754,280	...	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49 of 26th January 1882	760,000	4 „	...	759,688	616,100	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159 of 7th May 1884	100,000	4 „	...	100,000	...	...
	To replace the Debenture Loan of 1887 of 10 lakhs raised in 1880.	G. R. No. 179 of 25th May 1887	100,000	5 „	...	90,000	...	...
	To meet the cost of Apollo Basin Reclamation new Warehouses and new Offices.	G. R. No. 275 of 10th August 1887	100,000	5 „	...	243,300	...	...
	To replace the Debenture Loan of 1889 of 7 lakhs raised in 1881.	G. R. No. 137 of 22nd June 1888	70,000	5 „				
	Graving Dock Construction.	G. R. No. 98, dated 27th March 1889	82,300	5 „				
Karachi Do.	Improvement of Karachi Harbour.	G. I. No. 590 M. of 28th October 1885; G. R. No. 27, dated 7th January 1886	71,150	4½ „	66,198	...	...	1,322
	Ditto	G. I. No. 1427, dated 17th June 1885; G. R. P. W. D. Nos. 375 C. W., and 1096, dated 1st July 1886	155,000	4½ „	151,177	...	...	2,577
	Improvement and Extension of the Wharf Accommodation for native vessels and dredging the approaches of native jetty.	G. R. No. 1154, dated 27th March 1884	100,000	5 „	...	23,000	...	900
	Construction of four additional berths at the Erskine Wharf and the establishment of an import and export yard	G. R Nos. 92 and 126, dated 21st April and 12th May 1892, respectively	200,000	4 „	...	200,000	200,000	...
	Construction of a Pier at Keamari.	G. R. Nos. 1942 and 2465, dated 5th June and 12th July 1890, respectively	40,000	5 „	...	...	...	1,588
		Carried over	6,434,273		3,825,293	2,170,268	826,100	9,070

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1893—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893.		Transactions during 1892-93.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.
		Brought forward .	6,434,273		3,825,293	2,170,268	826,100	9,070
BOMBAY—*contd.*								
Poona District Local Board.	Construction of a Bridge over the Indrayani River	G. R. No. 1604 of 8th June 1885	4,000	6 p c.	...	2,637	...	472
	Construction of a Bridge over the Sud Nala on the Wadgaon-Shikarpore Road.	G. R. No. 4171, dated 1st December 1891 . .	1,300	6 "	...	619	...	131
Ahmedabad do.	Construction of a Bridge over the Sabarmatti River.	G. R. No. 4777, dated 3rd December 1889 and No. 355, dated 3rd February 1890	3,400	4½ "	3,038	...	...	362
Bijapur do.	Construction of the Begam Tank.	G. I. F. D. No. 315 of 22nd January 1879 and 351 of 29th January 1879 . .	5,000	4½ "	2,445	...	...	263
Ratnagiri do.	Construction of the Amba Ghât Road.	G. R. Nos. 1367 of 16th April 1878 and 3718 of 15th October 1878 . .	20,050	4½ "	4,964	...	...	375
Surat do.	To bear a portion of the cost of the Hope Bridge over the Tapti River.	G. I. F. D. No. 6564 of 11th November 1874 . .	35,000	4½ "	9,592	...	...	2,174
Poona Cantonment Fund.	Building a Market and making other improvements in the Poona Cantonment.	G. R. No. 63 of 8th January 1885.	12,000	6 "	...	4,000	...	...
Bombay Municipality.	Construction of the Vehar Lake and Water-Works.	G. R. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, and Act III of 1888 .	373,005	4 "	257,158	...	...	7,080
	Construction of new Water-Works.		360,000	4½ "	436,805	...	...	15,484
	Carrying out the Surface Drainage.		60,000					
	Balance of Loan of 15 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.	G. I. F. D. No. 3028, dated 20th December 1875 . Bill No. 3 of 1876. Act II of 1880.	127,000					
	Balance of Loan of 4 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.	Act III of 1888. . .	37,000					
	Construction of Overbridges.	G. R. No. 205, dated 28th January 1868 . . .	27,864	6 "	...	100	...	50
	Construction of three Foras Roads and Nowroji Hill Road.	G. R. No. 1552, dated 9th September 1867 . .	47,647					
	Construction of new Drainage Works and new Market.	G. R. No. 1373, dated 21st July 1868 . . .	98,289					
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 364, dated 2nd February 1883; G. R. No. 460, dated 14th February 1884; G. R. No. 124, dated 27th April 1885	440,000	5 "	...	389,900	...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively .	45,000	4 "	...	25,000	25,000	...
		Carried over .	8,130,828		4,539,295	2,592,524	851,100	35,461

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1893 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893.		Transactions during 1892-93.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rs.		*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward .	8,130,828		4,539,295	2,592,524	851,100	35,461
BOMBAY—*contd.*								
Bombay Municipality—*contd.*	Construction of a lake in the Tansa Valley and other works incidental to bringing in water into Bombay at an estimated cost of Rx. 1,470,000.	G. R. No. 361, dated 12th February 1886 . . G. R. No. 1008, dated 16th March 1886 . . . G. R. No. 1930, dated 31st May 1886 . . . G. R. No. 2876, dated 21st September 1887 . . G. R. No. 3978, dated 21st July 1888 . . . G. R. No. 4193, dated 8th October 1889 . . . G. R. No. 3392, dated 13th August 1890 . . . G. R. No. 3262, dated 15th September 1891 . .	1,470,000	5 p. c.	...	1,470,000	...	...
	Construction of Drainage Works in the City of Bombay.	G. R. No. 2951, dated 28th September 1878 . .	269,400	5 „	...	225,950	...	4,800
	Construction of Drainage and Water-Works.	G. R. No. 1427, dated 4th May 1888 . .	70,000	5 „	...	70,000	...	...
	Ditto . . .	G. R. No. 873, dated 16th March 1888 . . .	120,000	5 „	...	120,000	...	...
	Construction of Market and Roads, Drainage and Water-Works.	G. I. R. No. 4937 of 7th September 1888; F. D. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888 .	100,888	5 „	...	100,850	...	...
	Agripada House Sullage Water Connection Works.	G. R. No. 17, dated 3rd January 1890, and G. I. F. D. No. 6547, dated 28th December 1889 . . .	24,800	5 „	...	24,800	...	...
	Construction of various Sanitary Works.	G. R. No. 3392, dated 23rd August 1890 . . .	350,000	5 „	...	350,000	...	...
	Construction of the New Municipal Office building.	G. R. No. 3262, dated 15th September 1891 . .	80,000	5 „	...	80,000	...	...
Karachi do. .	For the following works of public utility :— Water-Works Extension. Boulton Market . Empress Market . Light Tramway . Victoria Museum .	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively . . .	50,000	5 & 6 p. c.	...	37,950	...	400
	Drainage Works .	G. R. No. 4672 of 25th November 1892 . .	60,000	4½ „	...	59,600	59,600	...
Dharwar do.	Improvement of Water-supply.	G. I. F. D. Nos. 3031 of 30th September 1876, and 4251, dated 16th October 1876 .	3,600	4½ „	1,290	...	...	210
Hyderabad do	Construction of Water-Works.	G. I. F. D. No. 3539 of 9th December 1873, 4421 of 18th December 1873; 3637 of 11th October 1877, and 4503 of 23rd October 1877 .	30,000	4½ „	8,345	...	...	1,218
Ilkal do. .	Construction of Embankment of Water-Works.	G. R. Nos. 380 of 4th February 1885, and 1018 of 19th April 1887	300	4½ „	...	...	..	83
Jalgaon do.	Improvement of Water-supply.	G. R. No. 489 of 30th January 1877, 388 of 7th February 1877, 3292 of 27th July 1877, 17 of 26th January 1882, 727 of 28th February 1882, and 1490 of 21st April 1882 . . .	7,300	4½ „	–	...	...	489
		Carried over .	10,767,116		4,548,930	5,131,674	910,700	42,661

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS OF MUNICIPALITIES AND LOCAL FUNDS on the 31st March 1893—*concluded.*

Name of Local Body.	Purpose of Loan.	Authority of Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1893.		Transactions during 1892-93.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Brought forward .	10,767,116		4,548,930	5,131,674	910,700	42,661
BOMBAY—*concld.*								
Hubli Municipality.	Construction of Water-Works for the town of Hubli.	G. R. No. 4020, dated 8th December 1890; G. R. No. 1010, dated 19th March 1891; G. R. No. 1078, dated 24th March 1891; G. R. No. 1173, dated 1st April 1891 . . .	19,500	4½ p. c.	19,500	...	...	...
Sangamner do.	Sanitary Works . .	G. I. F. D. No. 2308 of 29th June 1878 . . .	600	4½ "	248	...	...	33
Panvel do. .	Water-Works . .	G. R. Nos. 2659, 3672, and 4494, dated 29th June, 14th September, and 14th December 1892, respectively .	5,900	4½ "	5,900	...	5,900	...
Surat do. .	Widening the roads in the localities devastated by the fire.	G. R. No. 4367, dated 30th October 1890 . . .	20,000	5½ "	...	17,000	...	1,000
Godhra do.	Improvement of roads in the city.	G. R. F. D. Nos. 2143, dated 3rd June 1889, and 2985, dated 6th August 1889.	1,000	5 "	888	...	...	34
Ahmedabad do.	Carrying out a part of the Water-supply Scheme and paying off the existing Loans.	G. R. No. 3513 of 26th December 1887 .	30,000	5 "	...	30,000	...	...
		G. R. No. 1449 of 14th May 1888	10,000	5 "	...	10,000	...	...
	Water and Drainage Works.	G. R. No. 300, dated 29th January 1890, and G. R. No. 559, dated 18th February 1890 . . .	45,000	4½ "	44,246	...	...	753
	Water-Works . .	G. R. No. 1449, dated 14th May 1888 . . .	30,000	5 "	...	16,350	...	...
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 728, dated 28th February 1890 . . .	5,100	5 "	...	5,100	...	...
Pen do.	Distribution of water pipes throughout the town.	G. R. No. 123 of 13th January 1885	1,000	6 "	...	550	...	50
Ratnagiri City do.	Nachna Water-Works.	G. R. No. 3346 of 6th November 1880 . . .	3,000	6¼ "	...	2,025	...	75
	Ditto ditto .	G. R. No. 2632 of 31st July 1884	1,500	5 "	...	1,500	...	...
Rajapur do.	Water-Works at Kodowli.	G. R. No. 273 of 3rd February 1879	2,000	7 "	...	100	...	111
	Ditto ditto .	G. R. Nos. 737 and 2507 of 16th March and 26th August 1886, respectively . .	1,200	6 "	...	1,200	...	...
Chiplun do.	Construction of the Main Aqueduct and Distributory Works of the Chiplun Water-Works.	G. R. No. 613 of 19th February 1883	3,000	6¼ "	...	300	...	280
Sholapur do.	Water-Works . .	G. R. No. 3036 of 30th November 1879 . . .	19,390	7 "	...	6,400	...	1,000
Satara do.	Extension of Water-Works.	G. R. No. 3740 of 13th December 1881 . .	30,000	(a)	...	18,143	...	834
Thana do.	Construction of a Market.	G. R. No. 1984 of 30th May 1882	1,000	5 p. c.	...	...	...	50
Junner do.	Construction of a Tank for the Water-supply in the town.	G. R. No. 963 of 17th March 1883	3,300	5 "	...	1,500	...	200
Telegaon-Dabhade Municipality	Construction of Water-Works.	G. R. Nos 227 of 24th January 1883 and 1028 of 20th April 1887 . .	3,320	5 "	...	2,240	...	83
Nariad do.	Construction of Latrines in the town.	G. R Nos. 81 and 282, dated 10th and 26th January 1890, respectively . . .	1,000	5 "	...	800	...	100
Dhulia do.	Improvement of the Water-supply.	G. R. Nos. 4948 of 14th December 1893 and 869 of 6th March 1893 . .	25,000	4½ "	15,000	...	15,000	...
		TOTAL BOMBAY .	11,028,926		4,634,712	5,244,882	931,600	47,264

(a) Rx. 7,650 with interest at 7 per cent., Rx. 4,350 at 6½ per cent., Rx. 17,400 at 6 per cent., Rx. 400, at 6 1/16 per cent., and Rx. 200 at 4½ per cent.

Government of India Central Printing Office.—No. 198 C. G.—6-3-94.—295.